

A Work Project, presented as part of the requirements for the Award of a Master Degree in
Management from the NOVA – School of Business and Economics.

BENCHMARKING PHILANTHROPY IN EUROPE

Tomé Guerreiro de Oliveira Salgueiro

#3448

A Project carried out on the Master in Management Program, under the supervision of:

Professor Miguel Alves Martins

3rd JANUARY 2018

BENCHMARKING PHILANTHROPY IN EUROPE

Abstract

The lack of organized information about activities and the performance of players in the third sector hinders the development of more and better philanthropy. Furthermore, the great diversity of countries, languages and more importantly giving cultures within Europe, is not inviting of international cooperation, creating challenges when learning from other practices across the continent. This thesis, and the major project it encompasses, is the first step by the Calouste Gulbenkian Foundation to benchmark and learn from the best initiatives in some of the most developed and fastest growing giving cultures in Europe.

Special thanks to the Calouste Gulbenkian Foundation and the European Research Network On Philanthropy for their invaluable support throughout this Work Project. Special recognition is due to Professor Miguel Alves Martins, Professor Pedro Santos (NovaSBE), Dr. Barry Hoolwerf (ERNOP), Dr. Aleksandra Vesić (Catalyst Balkans) and Dr. Irina Krasnopolskaya (HSE Moscow). For their irreplaceable ideas and feedback, many thanks to Matej Hanzel, Marie Jacklin, Miguel Cortes Rodrigues and Inês Freire de Andrade. To my brother, my grandmother and parents for their unconditional support.

Key Words: Third-sector; Philanthropy; Benchmark; Europe.

Table of Contents

1. Introduction	4
2. Literature Review.....	4
3. Methodology	6
4. Results	7
4.1 Country profiles: Top 3 High Performing Countries (HPC)	8
4.2 Country profiles: Top 3 Highest Growth Countries (HGC)	12
4.3 Analysis of Results	16
5. Limitations of the work project	21
6. Conclusions and recommendations	22
7. Annexes	27
7.1 Literature Review Annexes.....	27
7.2 Methodology Annexes - Complete Methodology.....	27
7.3 Results Annexes.....	32
7.4 Players & Initiative Profiles	34
7.5 Inquiry sent to experts.....	44
7.6 List of experts cooperating with the project	45
8. References	46
9. Glossary.....	48

1. Introduction

The main goal of this thesis is to be a pilot-project that establishes the ground work for a systematic and continuous analysis of the third sector in Europe. Due to its size and scope limitations, it cannot, and does not pretend to be a comprehensive benchmarking study, but instead, it is the first step to identify and describe the benchmarking process of successful players and initiatives. This work is part of a larger study commissioned by the Calouste Gulbenkian Foundation (CGF) to Nova SBE, that will result in a final report on some of the top philanthropy practices across the world, including: the identification of successful initiatives of foundations, the private sector, public policy, the application of European funds and academia. As one of the most relevant players in the Portuguese philanthropic landscape, CGF has expressed the need to further develop their range of action, with the goal of fortifying what is deemed a subpar giving culture in Portugal (ranked 104 out of 139 in the World Giving Index ranking). An analysis and a barometer of Portuguese context were done as part of other ongoing work projects, but a benchmark process is the next step in the achievement of this goal: to learn the most effective practices in other successful philanthropic ecosystems, including who the most effective players and initiatives are, so that these findings may eventually benefit the Portuguese third sector.

2. Literature Review

Though the line between charity and philanthropy can be quite blurred, today one could argue that, unlike charity, philanthropy addresses the root causes of the problem at hand (Leisinger and Schmitt 2011) in a long term perspective (Dietlin 2010), by giving to a cause without necessarily expecting anything in return. The intention of philanthropy is therefore the elimination of the problem, while most times charity, while not deprived of great purpose, only appeases an immediate need. According to the ERNOP report entitled “Giving in Europe” (ERNOP 2015), the recent era of austerity in Europe caused a “*rediscovery*” of philanthropy as

a major “*source of funding for public good and social innovation*”. In fact, the same study provides a conservative estimation of the total size of the philanthropy sector in Europe, at €92.8 billion in 2013. A more recent 2016 study, from Foundation Center (McGill 2016), estimates that the 147,000 registered foundations alone have annual expenditures of €60 billion. With this number in mind, one can only assume that the philanthropy sector is actually much bigger, since this value excludes all the individual and corporate giving. However, both these studies agree there is a lack of aggregate data, stating that there is a “*gap in information*” due to the lack of any standardized accounting and reporting on national giving. A significant characteristic of philanthropy in Europe is the impact of cultural diversity on giving across the many different nations. In an effort to understand this diversity, Norine MacDonald and Luc de Borms identified in their 2008 report “*Philanthropy in Europe – A rich past, a promising future*” (MacDonald and Borms 2008), four main models that should be kept in mind when looking at the philanthropy landscape: the Anglo-Saxon model (where civil society is expected to counterweigh the state presence in social causes), the Rhine model (where social corporatism has an important role and civil society organizations are sub-contracted by the state), the Scandinavian model (where a strong welfare state plays along with strong volunteering initiatives) and the Latin/Mediterranean model (where the state provides social services, and the church complements with an important charitable role). Since this work project concerns the benchmarking of philanthropy in Europe, it is crucial to look at the players that usually constitute developed philanthropic ecosystems. There is very little formal information on benchmarking of such initiatives, but recently, a study entitled “*Giving More and Better – How can the philanthropy sector improve*” (Kail, Johnson, and Bowcock 2016) established six main categories of players that work with philanthropists: promotion and celebration players (e.g. telephone/TV campaigns, institutions that celebrate great philanthropists, "giving" events, etc.); third sector players (e.g. NGO's); advisory firms (e.g. banks, law firms, consultancy offices that also advise donors); specialist advice players (entities whose entire focus is advising philanthropists, charities or donors);

vehicles (e.g. funds or foundations) and; donor education players (entities fully dedicated to research, education and/or networking for individuals, corporations and foundations, to promote better philanthropy). A comprehensive illustration of this landscape and the way each player interacts with one other can be seen in the annexes (Figure 2). More generally, while some publications (Charities Aid Foundation 2017b) have conservative estimates (pointing to only “*a slight increase*” in a 5 year average in the aggregate giving score of Europe) others have no doubts, describing it as a “*flourishing*” sector (Observatoire de la Fondation de France 2015). Indeed, though less rich than its US counterparts, in Europe, foundations are “*more numerous*”, “*more dynamic*” and the sector is described as “*catching fire in terms of innovation*” (BNP Paribas 2016). There is room then, to learn from the best practices in Europe, in view of replicating them in regions where such “*fire*” has not yet caught up.

3. Methodology

This work project can be succinctly divided in 5 stages: 1) First: data from the World Giving Index Reports (2010-'17) was compiled and analyzed, assisting in the categorization of the most successful philanthropic ecosystems in Europe. 2) A literature review on the philanthropy ecosystem was run for each of the top 3 countries with the highest percentage of people donating- the so called “High Performing Countries”. The same was done for the top 3 “Highest Growth Countries” over an 8-year period. 3) After, an enquiry was sent to experts in the 3rd sector, asking them to name the most successful players and initiatives present in their home country. 4) From this feedback, a short list of players was briefly characterized. 5) Finally, this allowed us to reach a set of recommendations for areas of improvement.

Due to space constraints, a full and complete Methodology was moved to the annexes. For a full understanding of the following results, please consult before proceeding.

4. Results

After compiling the information available in all the World Giving Index Reports (see Table 9 in the Annexes), filtering out countries below 0.8 on the Human Development Index, and under 1 million inhabitants, countries were listed from highest to lowest, for both their 8-year average and the difference between the 3-year average from (2015-'16-'17) and (2010-'11-'12). Results are displayed in Table 1:

Table 1 - Selection criteria

Top 3 Countries	8-year average of pop. donating money (%)	Top 3 Countries	Growth - Difference between the average of the last 3 years and first 3 years (percentage points)
United Kingdom	73%	Norway	+18pp
Netherlands	71%	Croatia	+16pp
Ireland	65%	Russian Federation	+9pp

The results show that, considering the referenced criteria, the UK is the European country where more people donate, followed closely by the Netherlands. The behavior of the highest growing countries over the last 8 years, as well as it's linear average (in blue) is illustrated in Figure 1.

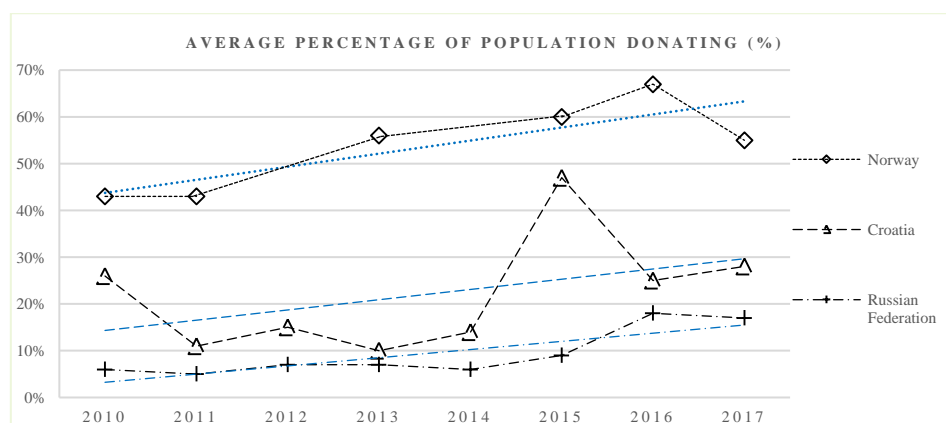


Figure 1 - Giving performance amongst the highest growth countries

A closer analysis of giving over time shows that 3 countries observed significant increases: Norway, Croatia and the Russian Federation. This increase is particularly significant in the case of Norway, since it already showed positive results in the early 2010's, but towards the end of this decade it is clearly positioning itself as a high performing country, with more than half of the population donating. Next, we explore the profiles and context of the philanthropy landscape

of the selected countries, dividing them in to 2 groups: Highest Performing Countries (HPC) and Highest Growth Countries (HGC):

4.1 Country profiles: Top 3 High Performing Countries (HPC)

United Kingdom

The meaning of philanthropy, as we know it today, probably had its origin all the way back in Tudor times in the UK, following the schism between Catholicism and Protestantism (Rhodri Davies 2017). The schism eventually led to a new approach to giving, one not focused on saving one's immortal soul, but instead a more secular approach in view of addressing social problems and their underlying causes. Furthermore, being one of the first countries to see mass-urbanization during the industrial revolution, it's society had to find a solution for the industrial workers that lived in extreme poverty within the ever-growing city boundaries. When the very-rich could no longer overlook and ignore the volume of needy individuals, they started coming together and pooling donations into intermediary organizations, with the objective of dealing with the root causes of urban poverty (Pharoah and Zimmeck 2015). Gradually, towards the early 20th century, society realized philanthropy was unable to deliver a universal system of welfare, which lead to the establishment of a full-blown welfare state. The 1980's wave of public sector outsourcing eventually lead to a modern environment where many welfare services are now commissioned by the state, but delivered by the third sector. In the UK, the government, public entities and regulators have a relatively strong influence on the actions of charities. Each country belonging to the UK has its own Charity Commission, to which they need to submit Annual Audited Accounts (Pharoah and Zimmeck 2015). A range of tax reliefs are available to donors, corporations and charities, including income, corporate and even capital gains tax, if the purposes of the activity are considered charitable. Today, UK's philanthropy ecosystem is thriving, ranking in 1st place in our Highest Performers category, with an 8-year average of 73% of its people donating to a cause. Indeed, the total amount given donated in 2016 was £9.7 billion or

€11.8 billion (Charities Aid Foundation 2017a). In the UK, our consulted experts recommended the following players in their responses to our inquiry:

Promotion and Celebration

Comic Relief

Major Successes: It's alternating biennial telethons (Red Nose Day and Sport Relief) are probably the most successful televised events of the year. The Red Nose Day event in 2017 pulled in € 92,7 million. The 24-hour televised event included comedy shows (LOL-a-thon), concerts and even the participation of famous vloggers and YouTube stars.

Description & Objective: Launched in 1985 by Richard Curtis and Lenny Henry, comedians, Comic Relief has become one of the two biggest telethon events in the UK. They are a grant making charity with more than 2,000 projects in the UK and worldwide focused on: eradication of domestic violence, malaria and other diseases, health, gangs and violence, LGBT rights, refugee crisis, sanitation and suicide, to name a few. Their goals include remaining a preeminent UK fundraiser and delivering an ambitious grant program.

Stakeholders – Staff: 304; **Volunteers:** 355 (celebrities/sports figures); **Board of Trustees:** 14; **State presence:** yes. Through BBC, the national public broadcaster; **Expenditures with Program (2016):** €133,9 million; **Program Expense percentage:** 86%; **Total Net Assets:** €114 million; **Website:** <https://www.comicrelief.com/>



Third sector

Motor Neurone Disease Association

Major Successes: The Association joined The Ice Bucket Challenge in August 2014 and raised over 7 million pounds in donations. The challenge consisted of a series of viral videos on social media where donors would drop a bucket of cold water over themselves and challenge other people to do the same, while donating to the cause.

Description & Objective: The Association goal is to eradicate MND. They care for and support people with MND and their families, raising awareness so that the needs of everyone involved are recognized by society. MNDA fund and promote global research but are also focused in treatment of people in England, Wales and Northern Ireland.

Stakeholders - Staff: 189; **Volunteers:** 7,000; **Board of Trustees:** 15; **State presence:** no; **Expenditures with Program (2016):** €16.5 million; **Program Expense percentage:** 78%; **Total Net Assets:** €12.7 million; **Website:** <https://www.mndassociation.org>



Advisory firms

BLP Private Wealth –Berwin Leighton Paisner

Major Successes: It's parent company has been awarded Law Firm of the year eight times since 2004. They have helped more than 5,000 wealth owners and their families since inception. BLP is also ranked as a Tier 1 firm by Legal 500 for personal tax, trusts and probate and contentious trusts. It has helped established charities that donate more than €610 million every year.

Description & Objective: BLP is a focused unit of the international law firm Berwin Leighton Paisner that advises ultra-high net worth individuals in everything from cross-border tax, to investment, creating trusts and foundations, as well as succession plans for them and their businesses. BLP also advises charities and trustees, and BLP partners sit on the board of over 100 charities.

Stakeholders – Staff: At least 18 Private-Client specialists; **Volunteers:** N/A; **Board of Trustees:** 12; **State presence:** no; **Expenditures with Program (2017):** N/A; **Program Expense percentage:** N/A; **Total Net Assets:** N/A; **Website:** <http://www.blplaw.com>



Specialist advice

National Council for Voluntary Organisations (NCVO)

Major Successes: NCVO has become a strong lobbyist organization by representing around a third of the voluntary sector workforce in England. It has influenced policy and collaborated with public services by identifying key challenges for small/medium charities. They have also been selected to develop guidance policies for the NHS and BBC to promote volunteering. They have been able to move to a paid-for model by generating revenue from membership fees, donations, advisory services, investments and even publicity in their publications, while maintaining free-access to content for organizations with revenues below €122,000.

Description & Objective: NCVO specializes in providing training, information and guidance to close to 12,750 member charities and NGO's. Its strategic aim is to champion the voluntary sector, strengthen voluntary organizations, connect people and organizations. They are experts in training and events, they have consultancy services, set quality standards, negotiate preferential arrangements with suppliers for their members and have their own publications on topics that range from campaigning, governance or financial management. Its Institute for Volunteering Research publishes the UK Civil Society Almanac and they organize a major Voluntary Sector and Volunteering Research Conference annually.

Stakeholders – Staff: Just over 100; **Volunteers:** N/A; **Board of Trustees:** 12; **State presence:** Yes (funding of website); **Expenditures with Program (2017):** €8.7 million; **Program Expense percentage:** 84%; **Total Net Assets:** €26.9 million; **Website:** <https://www.ncvo.org.uk>



Vehicles

Wellcome Trust

Major Successes: For a long time, the Wellcome Trust has been funding projects that include finding ways to beat malaria, malnutrition, HIV and improve palliative care. It has also been focused on growing the size of its endowment. Its investment portfolio returned €4.3 billion between mid-2015 and mid-2016, an increase of 18.8%. By growing at this rate, the trust hopes to continue to increase its spending (already doubled from 2006, when it was around €609.8 million/year).

Description & Objective: A biomedical research charity established with the legacy of Sir Henry Wellcome. Their goals include remaining an independent global charity dedicated to improving health, research into any biosciences, discover and improve any cure, treatment or diagnosis process to improve human beings, animal or plant life. Wellcome is essentially a grant-making entity.



Stakeholders – Staff: 1,832; **Volunteers:** N/A; **Board of Trustees:** 9; **State presence:** no; **Expenditures with Program (2016):** €1,210 million; **Program Expense percentage:** 85%; **Total Net Assets:** €23.9 billion; **Website:** <https://wellcome.ac.uk>

Donor education

Charities Aid Foundation

Major Successes: CAF is a pioneer in banking for charities. CAF-Donate processed in 2016 more than €60.9 million in donations to more than 2,300 charities. CAF is currently the largest provider of donor advised funds, with major private clients donating more than €346.3 million in 2016/2017. Among its services to companies the payroll giving scheme Give As You Earn (GAYE) allows companies to use tax breaks effectively and staff to donate directly from their salary paycheck. They help 250,000 staff and their companies give over €90.2 million each year through this system.

Description & Objective: CAF is focused on providing assistance services to charities, businesses and donors. It supports major donors at every stage with strategic advice and work with both donors and charities to allocate resources effectively. It operates its own Bank, which offers banking services for charities, providing them funding and finance. Among other things, it also operates an online platform that gives charities the tools to fundraise through the internet, mobile devices or Facebook – CAF Donate. CAF also promotes Social Investment solutions through CAF Venturesome. Crucially, one of its most successful activities is research and publication of countless reports about the sector, including the annual Giving Reports and the World Giving Index.



Stakeholders – Staff: 532; **Volunteers:** 35; **Board of Trustees:** 16; **State presence:** no; **Expenditures with Program (2016):** €586.5 million; **Program Expense percentage:** 93%; **Total Net Assets:** €1.59 billion; **Website:** <https://www.cafonline.org>

Contributions and selection done by:

- Dr. Beth Breeze, the Director of the Center for Philanthropy - University of Kent
- Dr. Debra Morris, Head of School of Law and Social Justice - University of Liverpool
- Dr. Carol Mack and Dr. Emma Hutchins, respectively, the CEO and Policy and Communications Officer at the Association of Charities.

Due to space limitations, the recommended players for the remaining analyzed countries, were moved to the Players & Initiative Profiles Annexes.

Netherlands

Philanthropy has been a strong characteristic of Dutch society, a long time before any kind of welfare state was introduced. It was primarily motivated by the will of the elite guilds and churches to maintain public order, gain status, seek influential involvement and the salvation of soul (Beck and Casu 2015). Deeply rooted in Dutch history is also the society's intention to avoid building a strong centralist state and instead provide plenty of provincial and local autonomy (Burger and Dekker 2001). More recently, in the 20th century, two main forces acted on the philanthropic culture: “pillarization” of society and the rise of social democracy. Pillarization was essentially the division of society into “pillars”, among which the Roman

Catholic, and the Orthodox Calvinist churches rose once again to prominence. Pillarization reflected itself in the segregation of these communities from each other along religious, socioeconomic and political lines. This resulted in the creation of independent organizations like parties, unions, housing associations, media groups and even schools and hospitals. At the same time, the social democratic movement led to the creation of extensive social security and welfare services. The opposition of these two forces led instead to the creation of a strong, nonprofit, non-governmental response, that is still reliant on public funding. According to a EUFORI report (Hoolwerf, Karamat Ali, and Gouwenberg 2015), in the Netherlands it is relatively easy to start a foundation or a nonprofit, as long as it's aim is clearly in the pursuit of idealistic or social goals, and does not distribute profits to the founders. They have however a subtle distinction from other institutions in that they do not necessarily need a charitable or public benefit aim, allowing them to pursue commercial activities and allow board members to receive salaries. There are numerous fiscal incentives, including the exclusion of corporate, inheritance and capital gains (this last one does not exist in the Netherlands). However, they have got to keep transparency, and after 2014 in order to benefit from these fiscal facilities, they must report their mission, income, expenses, salaries and policy to the Dutch Tax Authority. The Netherlands rank 2nd in our Highest Performers list with an 8-year average of 71% of people donating to a cause.

Ireland

According to The Palgrave Handbook of Global Philanthropy (Beck and Casu 2015), Ireland's philanthropic culture has deep roots in its history, and a lot of it is related to the presence of strong religious influences within the country. Back in the 1700's, when Ireland was still greatly influenced by Protestantism, and also more recently with the emancipation of the Catholic clergy, the church has had a pivotal role alleviating poverty and providing social services to those in need. By the beginning of the 20th century, most health care and education services were provided by religious orders. This trend has carried on to recent years, with many of these organizations

still in existence and having partnered with the government to receive public funds to carry their social endeavors. Indeed, up until 2012, around 96% of schools in Ireland, though mostly publicly funded, were still denominational (most of them Roman Catholic) (Coolahan, Hussey, and Kilfeather 2012), which speaks to the strength that these institutions hold in Irish society. That same year, a report about Nonprofit relations in Ireland (Donnelly-Cox et al. 2012) stated that “*nonprofit organizations are often the main providers of many state-funded services such as education, disability support (... and) health care.*”. Despite the 2008 economic crisis, which saw “*internal tension in nonprofits struggling to fulfill their advocacy commitments and their service delivery roles with shrinking resources*”, the sector has since bounced back and seen a 15% annual average increase in fundraising and donations between 2013-15 (Benefacts 2017). In fact, just the charities sector, is made up by more than 8,000 organizations, generates more than €5 billion, employing more than 100,000 people and catalyzes the engagement of more than 500,000 volunteers every year, according to the Register of Charities (Website#6). Nevertheless, some are still very critical of the role of the government and the tax incentive laws, which seem to be hindering the development of the giving culture. Some of the criticism focuses on the several caps on incentives and the fact that no personal benefit is available on individual donations (Power, Connor, and Street 2017). Ireland ranks 3rd in our High Performers list with an 8-year average of 65% of people donating to a cause.

4.2 Country profiles: Top 3 Highest Growth Countries (HGC)

Norway

According to a EUFORI report, in what appears to be due to a series of historical circumstances, Norway has “*a weak philanthropic tradition*” (Sivesind and Arnesen 2015). In fact, going back to the 19th century, the upper-middle class was small in number and not very “*self-confident*”, while the lower classes, even if extremely poor (farmers and fisherman), enjoyed a kind of freedom and equality, unparalleled in Europe. Since there was not a lot of wealth concentration,

distributing it was not a priority, and was viewed as something that would potentiate laziness. Despite this, labor intensive civic engagement was well and truly alive, and people seemed to prefer donating their time rather than money (Lorentzen 2004). Before the 1960's Norway was, by all accounts, a poor country with weak industrial output, mountainous and mostly unfarmable land, and modest standards of living. It was only with the discovery of massive reserves of oil and the implementation of social-democratic ideologies in the last 50 years, that Norway saw a dramatic transformation. While other countries like the UK saw an early emergence of a rich class of industrialists, merchants and nobility in urban areas, Norway did not build a strong middle class until much later, when a powerful welfare state was already firmly established. According to Lorentzen (2004), the strong role of the social-democratic regime in providing modern welfare, reduced voluntary associations into simple “*interest groups*” whose only goal was to relay their demands to the state. They embraced the role of “*provider of premises*”, instead of “*provider of services*”. Our analysis however, brings to light a change in Norway's third sector. People seem to be more willing to donate money, a finding that is corroborated by a recent Deloitte Report on Fundraising (Deloitte 2016). It finds that regular donations have been increasing to the tune of almost 10% per-year on average, from 2012 to 2015. This has been accompanied by a strong emergence of social media as a marketing channel, and even been spurred by the growth of popular payment apps like “mCash” and “Mobilepay”. Some causes have been particularly endearing to Norwegians: UNICEF Norway and the Norwegian Refugee Council have seen the largest increases in donations throughout 2015, in particular to their Syrian refugee campaigns. As a matter of fact, our analysis shows a 18% increase in the percentage of people donating money in the 3-year average between 2010-'11-'12 and 2015-'16-'17. On average, 43% of the population donated in those first 3 years, while 61% donated in the last 3.

Croatia

As early as the 15th century records have been found that show foundations run by the church that would mainly provide scholarships in what today is recognized as Croatia (AED CroNGO 2003). In the 19th century Austro-Hungarian Empire, there were already a series of prominent and wealthy industrialists setting up foundations and working together with the Catholic church, to provide social welfare (Bežovan and Zrinščak 2007). It seems this was relatively common across the Empire: to have nobles and well-off families providing resources to institutions. To the extent that in 1913 there were around 241 such institutions, just in Zagreb. These were mostly funded by donors known as *mecena* (European Research Network on Philanthropy 2017). After the First World War, the role of the Catholic Church became crucial to provide help to the poor, and a significant number of secular organizations were either suppressed or nationalized during the socialist authoritarian regimes that then followed in the wake of World War II. This essentially led to an undeveloped philanthropic ecosystem towards the early 1990's, when yet another war for the country's independence started (1991-'95). Surprisingly, the war seems to have catalyzed Croatian solidarity and the rise of self-organized citizen associations. Though *"systematic, organized philanthropic actions ceased to exist"*, (...) *"citizens would regularly contribute on a totally voluntary basis to humanitarian causes"* (AED CroNGO 2003). More recently, the entire third sector seems to have gained new life. According to a 2013 Report (Catalyst 2013), Croatian nonprofits are *"more successful fundraisers than similar organizations in other countries of the region"*, there is an increasing number of instances where philanthropy is addressed in media and there is even a growth in giving to causes outside of Croatia (e.g. Syrian war refugees), which singles out the country from its regional counterparts. The same report states that though Croatian non-profits tend to be small, they are very trusted, so Croatians feel confident in giving money and volunteering their time (Croatia happens to be the leading country in terms of time donated in the Balkans). The government seems to have an important role in this process. Indeed, since the early years of the 2000's, they have seen a series of tax incentives which were introduced to individuals and companies (up to 2% of income is

deductible), as well as total tax exemption for NGO's and foundations for any income, property, inheritance or gifts (Council on Foundations 2017). Our analysis of Croatia shows an increase of 16% in the number of people donating money in the 3-year average, between 2010-'11-'12 and 2015-'16-'17. On average, 17% of the population donated money in those first 3 years, while 33% donated in the last 3.

Russian Federation

According to the Palgrave Handbook of Global Philanthropy (Beck and Casu 2015), charitable giving in Russia first appeared around the 10th century, making this one of the oldest records of philanthropy amongst the countries in our analysis. It is reported that at that time, one of the priorities of the Russian Orthodox Church and its nobility was almsgiving, so it would be common for them to give to the poor. Despite this, the true institutionalization of philanthropy only began in the second half of the 18th century, when members of the privileged classes started gathering to support a specific cause. After serfdom was abolished in the 1860's, the Era of Great Reforms ushered in a new age of civil society development and engagement in public-driven initiatives. This was a time when many great philanthropists established hospitals, schools and museums. Indeed, *"by 1902 Russia had 11,040 charities"*, and *"the government accepted and even welcomed the presence of NPO's"* (Beck and Casu 2015). This all changed in 1917 with the Soviet revolution. From then on, and until its fall in 1991, the state took over the role of most existing non-profits, and though it supported education, health care and distributed money by quotas, all private businesses and NPO's were eliminated. Not even the churches were allowed to interfere in anything else but religious service. This led to the elimination of their schools and support services for the poor. More recently, during Gorbachev's perestroika, the third sector started slowly to reassume its long-lost role in Russian society. This advancement was delayed however by the strong economic recession of the 1990's, and it was only resumed when Russia finally started experiencing economic recovery and the emergence of the middle

class (CAF Russia 2017a). Today, according to the Russia Giving CAF report, contrary to popular belief, Russians, though infrequent, tend to be generous givers. The last estimate points to an average annual donation around 2,000 RUB, despite the high levels of mistrust and the widespread belief that “*charitable activities aid tax evasion*” (CAF Russia 2014). Russians prefer to donate directly to the beneficiary and are particularly keen to assist distressed children, and they are less prone to support nonprofits related to the environment, culture, or marginalized groups (e.g. HIV patients). One particular initiative that has recently helped develop philanthropy, is the CAF Russia and the World Bank proximity program entitled: “*Local Self-Governance and Civic Engagement in Rural Russia*” (CAF Russia 2017b). This program provides free consulting, financial support and information which in turn has resulted in more than 70 Community Foundations being created throughout rural Russia, triggering the development of local philanthropy and fundraising from businesses and federal grants. Another example of the fast-paced transformation is the way Russians have embraced technology: in 2014, 15% said they donated through the internet, while in 2017 that number more than doubled to 34%. Indeed, our analysis of the Russian Federation shows an increase of 9% in the percentage of people donating money in the 3-year average, between 2010-’11-’12 and 2015-’16-’17. On average, 6% of the population donated in those first 3 years, while 15% donated in the last 3.

4.3 Analysis of Results

To allow a comparison of the players from both HPC and HGC, the collected aggregate data was organized in tables. Though all the players and initiatives were assumed to be “the best” for each country, and there are good lessons in all of them, there are some differences in the choice pattern of experts as well as the intrinsic characteristics of each group of countries.

Main findings on the characteristics of Promotion and Celebration players:

Our experts recommended 6 successful players and initiatives: 2 **Telethons** (Comic Relief -UK; 3FM Serious Request -Netherlands), 3 **Donor Award Ceremonies** (Philanthropist of the Year

Award from CFI: Community Foundation -Ireland; Social Entrepreneurs Award from FERD - Norway; Award for Female Philanthropist from Zamah -Croatia), 1 **Celebratory Campaign Day** (#GivingTuesday from CAF -Russia).

Table 2 - Comparative Analysis: Promotion and Celebration

	High Performing Countries	Highest Growth Countries
Countries that have Promotion and Celebration players present	3/3	3/3
Players that have state presence	2/3	1/3
Players that have a religious denomination	0/3	0/3
Range of number of professionalized staff*	14 – 304	7 – 225
Range of number of volunteers involved*	355	Tens of thousand
Provides full financial disclosure	2/3	2/3
Range of expenditures with program*	€5.7 million – €133.9 million	€50,500 – €6.5 million
Range of program expense ratio*	86% – 90%	72% – 96%
Range of total net assets*	€50.5 million – €114 million	€152,500 – €1.1 million

*When data is available

- Telethons make up 2 out of 3 of the recommended players in HPC, while 2 of 3 award ceremonies were picked by experts in HGC;
- The state has a significant presence, taking part in half of all the selected initiatives;
- Of those that disclose financial information (4 of 6), Comic Relief (UK) has the highest program expenditure (€133.9 million), but CAF Russia has the best program expense percentage at 96%.

Main findings on the characteristics of Third Sector players:

Our experts recommended 6 successful players: 2 **Associations** (Motor Neurone Disease Association -UK; Dutch Cancer Society -Netherlands), 1 **Venture Capital Fund** (SIF: Social Innovation Fund -Ireland), 1 **Social Enterprise** by a Charity (FRETEX -Norway), 1 **Charities** (“Give Life” -Russia), and 1 **Foundation** (Slagalica Community Foundation -Croatia).

Table 3 -Comparative Analysis: Third Sector

	High Performing Countries	Highest Growth Countries
Countries that have Third Sector players present	3/3	3/3
Players that have state presence	1/3	0/3
Players that have a religious denomination	0/3	0/3
Range of number of professionalized staff*	8 – 200	8 – 515
Range of number of volunteers involved*	7,000 – 100,000	2000
Provides full financial disclosure	3/3	3/3
Range of expenditures with program*	€285,344 – €105.7 million	€173,700 – €31.8 million
Range of program expense ratio*	51% – 82%	56% – 97%
Range of total net assets*	€151,793 – €365.9 million	€13,100 – €27.1 million

*When data is available

- 2 out of 3 HPC players are civil associations, while in the HGC, all 3 of the selected philanthropic initiatives are led by charities or a foundation;
- Social entrepreneurship and venture capital are already amongst the selected initiatives in both HPC and HGC. Instead of providing funds, grants or donations, they are approaching philanthropy from a business point of view, investing in/or operating social businesses;
- All the players show a high level of financial and operational transparency. The Dutch Cancer Foundation (Netherlands) has the highest program expenditure (€105.7 million) but the highest program expense percentage belongs to the “Give Life” Charity (Russia) with a 97%.

Main findings on the characteristics of Advisory Firm players:

Our experts recommended 5 successful players: 1 **Law Firm** (Berwin Leighton Paisner -UK); 2 **nonprofits** (LCS: Lawyers for Civil Society -Russia; PFC: Partnership for Change -Norway), 1 **Bank** (ABN-AMRO -Netherlands) and 1 **Financial Advisors** (Davy Charities –Ireland). Only one country lacked such Advisory Firms: Croatia.

Table 4 - Comparative Analysis: Advisory Firms

	High Performing Countries	Highest Growth Countries
Countries that have Advisory Firm players present	3/3	2/3
Players that have state presence	0/3	1/2
Players that have a religious denomination	0/3	0/2
Range of number of professionalized staff*	18 – 1,000	8 – 60
Range of number of volunteers involved*	N/A	15
Provides full financial disclosure	0/3	1/2
Range of expenditures with program*	N/A	€44,700 – €500,000
Range of program expense ratio*	N/A	65% – 90%
Range of total net assets*	N/A	€500,000

*When data is available

- There seems to be a lack of for-profit players operating in this space in HGC, and while the state has an important role funding one of the HGC examples (LCS in Russia), no state is present in any of the 3 examples chosen by experts for HPC. In Croatia, such advisory services do not exist and in Russia, a nonprofit is providing legal counselling;
- In the Advisory Firm segment, the lack of transparency and information about the application of funds in philanthropy is common to almost all players selected by our experts. There is almost

no disclosure about any practical results of their advising efforts, except in the case of PFC (Norway). There could be several reasons for this, but it might be related to the secretive nature of the service providers themselves, or because clients prefer to give privately.

Main findings on the characteristics of Specialist Advice players:

Our experts recommended 5 successful players and initiatives: 1 **Lobbying Representative** (NCVO: Nacional Council for Voluntary Organizations –UK), 1 **Research Center** (CPS: Centre for Philanthropic Studies VU Amsterdam –Netherlands), 1 **Public-private Nonprofit** (Genio Company & Trust -Ireland), 1 **Community Centre** (Impact Hub: Moscow –Russia) and 1 **Centre of Excellence** (euphoria –Norway). Croatia lacked any Specialist Advice players.

Table 5 - Comparative Analysis: Specialist Advice

	High Performing Countries	Highest Growth Countries
Countries that have Specialist Advice players present	3/3	2/3
Players that have state presence	3/3	0/2
Players that have a religious denomination	0/3	0/2
Range of number of professionalized staff*	9 – 100	16 – 51
Range of number of volunteers involved*	N/A	100
Provides full financial disclosure	2/3	0/2
Range of expenditures with program*	€2.2 million – €8.7 million	N/A
Range of program expense ratio*	84%-96%	N/A
Range of total net assets*	€88,275 – €26.9 million	N/A

*When data is available

- The state is always present, either by sponsoring or providing funding to specialist advice players in HPC, while not present in the HGC;
- Financial transparency is still an issue, particularly in HGC, where none of the players have full disclosure. Among those that report it (2 out of 5), NCVO (UK) has the highest program expenditure (€8.7 million), while Genio (Ireland) is the best performer, with a 96% program expense percentage.

Main findings on the characteristics of Vehicle players:

Our experts recommended 6 successful players: 1 **Foundation** (IKEA Foundation - Netherlands;), 2 **Trusts** (Wellcome Trust -UK; Kavli Trust -Norway), 3 **Charitable Funds** (basis.point -Ireland; “Enjoyable Aging” -Russia; Zaklada Mikec Fund -Croatia).

Table 6 - Comparative Analysis: Vehicles

	High Performing Countries	Highest Growth Countries
Countries that have Vehicle players present	3/3	3/3
Players that have state presence	0/3	0/3
Players that have a religious denomination	0/3	0/3
Range of number of professionalized staff*	0 – 1,832	0 – 20
Range of number of volunteers involved*	100	20,000
Provides full financial disclosure	3/3	1/3
Range of expenditures with program*	€68,609 – €1,210 million	€106,000 – €7.4 million
Range of program expense ratio*	85% – 99%	92% – 100%
Range of total net assets*	€248,059 – €23.9 billion	€42 million

*When data is available

- Most vehicles run grant-making programs, though some choose to host their own activities. Some rely on a growing endowment from a single major donor (of which growth is achieved through financial operations). However, a few simply act as fundraisers and disbursers (typically Charitable Funds), giving away almost all their funds yearly, and reinitiating fundraising operations the following year. The latter tend to have the best program expense percentages;
- While all players in HPC disclose financial information, only 1 out of 3 HGC do so. The best performer was Zaklada Mikec Fund in Croatia with a program expense percentage of 100%.

Main findings on the characteristics of Donor Education players:

Our experts recommended 6 successful players: 2 **Foundations** (CAF -UK; FPCSD: Foundation for Partnership and Civil Society Development -Croatia), 2 **Associations** (Philanthropy Ireland -Ireland; Effektiv Altruisme -Norway), 1 **Funds** (Donors Fund -Russia), 1 **Philanthropy Consultancy Agency** (Beter Geven -Netherlands).

Table 7 - Comparative Analysis: Donor Education

	High Performing Countries	Highest Growth Countries
Countries that have Donor Education players present	3/3	3/3
Players that have state presence	0/3	2/3
Players that have a religious denomination	0/3	0/3
Range of number of professionalized staff*	2 – 532	6 – 11
Range of number of volunteers involved*	35	20 – 7,117
Provides full financial disclosure	2/3	0/3
Range of expenditures with program*	€440,000 – €586.5 million	€88,800 – €117,000
Range of program expense ratio*	79% – 93%	33% – 55%
Range of total net assets*	€490,000 – €1.6 billion	N/A

*When data is available

- All the countries analyzed already had donor education players, though for most of the players, this was not their primary activity or focus;

- Financial transparency remains an issue for both groups, particularly in the HGC. Players in HGC have very low program expense percentages (between 33%-55%) when compared to its counterparts in HDC (79%-93%). The player with the highest program expenditure (€586.5 million) and the highest program expense percentage is CAF (UK) with 93%.

5. Limitations of the work project

Though this work project is solely based on the opinions of some of the most reputable figures in the European third sector, it is not without some significant limitations:

First, there is a lack of consolidated information on what constitute “good practices”, a great scarcity of clear examples of “recommended players” or any European equivalent to rating systems like “GuideStar” or “Charity Navigator” in the USA. There is also an obvious language barrier with annual reports and other available material (e.g. Russian Federation). Furthermore, our ranking of countries is based on the results of the following question from Gallup’s World View World Poll: “*Have you in the past month donated money to an organization?*”. This means that the survey only takes into consideration those donations that were made within the month prior to the enquiry. This could allow us to get a sense of regular giving (and therefore the giving culture), if the survey was conducted over time. Unfortunately, since we don’t have information on the timing of the survey, we should assume that it might take part during a relatively short period of time, and might be capturing some giving “waves” triggered by one-time events like natural disasters or seasonal giving.

A third significant limitation is that the study relies on the opinions of some selected experts that were procured either through snowball sampling or by contacting authors and academic researchers that have published material about philanthropy (many EUFORI authors were contacted, for example). However, in some cases the author of this work project had to resort to interviewing preeminent social workers or managers of some of the active players in each

ecosystem. This obviously creates a lack of distancing and an exemption issue, where some of the experts tend to refer to their own organizations as “good examples”. This could only be avoided if more people were interviewed, as well as cross-analyzing and validating more answers. Therefore, due essentially to time constraints on the inquiry of experts, the study suffers from possible autophagy in the player identification process. Another limitation of this work project concerns the distinction made between charity and philanthropy and the role of some of the players described. It could be argued that some of the expert-selected players are not actually working in the realm of philanthropy, but instead, charity.

6. Conclusions and recommendations

After analyzing all the selected countries, we can indeed attest to the existence of several different giving cultures in Europe as stated by MacDonald and Borms (2008). What was found was that the 4 models proposed by these authors overlook, perhaps, an important set of countries that have also given significant steps to improve their giving culture the last few years. These are post-socialist countries, where the “*market economy still has some functional deficiencies (...) and there is a lack of philanthropic traditions, (and) corporate social responsibility*” (Oprea 2015). The major examples uncovered by this study are Croatia and the Russian Federation, that have noticed significant increases in giving over the last 8 years on record.

For all intents and purposes of this work project, we can put forward a few precursory results:

We have plausible reasons to conclude that Award Ceremonies are an effective tool to motivate and increase donor engagement. One of the reasons that might explain this is the importance given to a “seal of approval”, especially in countries where philanthropists still face reputation concerns, as people are more doubtful of the intentions of givers (e.g. Croatia). In developed ecosystems, the state media is mobilized and allocates significant air time to philanthropic causes on a continual basis. Social media is now one of the main tools to build fundraising awareness

along with the use of mobile apps. This micro-transaction tool is unlocking funds that were not accessible before, particularly from the millennial segment of the population.

Social entrepreneurship and venture capital funds are decidedly a growing trend and among some of the more highly recommended third sector approaches. Indeed, the pursuit of profitable endeavors with philanthropic goals, when both means and ends are transparent, is pointed out by experts as being beneficial, not detrimental, to those causes.

States and governments in developed philanthropic cultures seem to also have an important role funding specialist advice players, either through academia or public-private efforts. From our results, it became apparent that one of the major distinctions between a highly developed and a growing philanthropic ecosystem is the presence of for-profit players, like banks, law firms or consultancy agencies providing advisory services. When it comes to vehicles, our analysis shows that charitable funds seem to have better program expense percentages, meaning that a bigger percentage of the funds raised goes directly to the causes, resulting in lower overhead costs associated. They seem however to be a lot more limited in their scope of action, usually focusing only on one or two grant programs, so they might not be as effective in certain contexts.

Finally, it becomes clear that (generally) players in the most developed giving cultures tend to fully disclose financial information to the public.

Final considerations: Throughout the creation of this work project, there were talks and email exchanges with 50 third sector experts from all corners of the world, and some of them were willing to provide more insights about their own experience. One such case was that of Dr. David Rosado, Manager at Foundation Center in the USA. Dr. Rosado calls attention to the role of Community Foundations. According to him, they combine a more “*traditional way*” of operating with “*more innovative ways*” of giving, allowing community members to “*take charge of a piece of their local grantmaking*”. Indeed, our study shows this kind of foundation has already a huge impact in the case of the Russian Federation. For Dr. Rosado, philanthropic advisory firms are

also helping the implementation of “*positively impactful strategies*” while, as a trend for the future, he underlines the importance of impact investing as a way of foundations “*generating a financial return*” and being able to keep funding their philanthropic operations.

From a telephone interview (22 December 2017), Dr. Sagi Melamed (Vice-President at the Yezreel Valley College in Israel), underlined the importance of content creation and consulting support for institutions themselves. This includes the publishing of “how to guides” that allow the democratization of access to fundraising and management methods, contributing to the advancement and professionalization of non-profit structures.

Another expert that provided important insights was Dr. Kate Bahen, Managing Director of Charity Intelligence Canada. According to Dr. Bahen, both in Canada and in the US, the players that are “*transforming giving*” are donor platforms like “*Charity Navigator, GuideStar and GiveWell*”. According to her, “*confidence and trust are the foundation of donor giving*” and the rating systems have ripple effects over charities whilst at the same time keep donors informed. These kind of rating platforms are forcing players to become more “*transparent, accountable and focused on results*”. It appears that the main problem which seems to be hindering the development of more and better philanthropy is the lack of accountability and transparency. It makes sense then to recommend the establishment of a player like GuideStar in Europe (see **GuideStar Profile**). GuideStar is an organization that disseminates information about tax, finances, impact and reputation of programs and governance of different players in the third sector. It currently oversees more than 2.4 million organizations, has 7.2 million users and acts simply as a repository of data that can be accessed by the public when trying to make an informed giving decision. Once audited and monitored, charities and nonprofits now have a positive drive to improve and demonstrate results, generating better philanthropy. Because the information is available and there is accountability for the money raised, people are more willing to trust institutions, increasing donations and therefore generating more philanthropy.

Because this work project report is part of ongoing research and a benchmarking process, the results and conclusions obtained are preliminary in nature. It is the author's opinion that a valid benchmarking process has been reached: a comprehensive review of the giving culture of countries and its constraints, followed by expert consultation and the profiling of "best in class" initiatives. However, this can be only the beginning of a far more comprehensive study, given the significant database of both experts (more than 50 collaborating in 28 countries) and initiatives (more than 332) established, and the amount of interest already demonstrated by at least 3 institutions (the ACPNS: Australian Centre for Philanthropy and Nonprofit Studies, BNU: Beijing Normal University and RUN: Radboud University Netherlands), some steps could be taken to lead this project further:

- Consider the conception of a Good-Practices Manual, and explore the chance of getting financial support from existing partners or others that might be interested.
- Resume contacts with: Dr. Barry Hoolwerf from VU University in Amsterdam and ERNOP, Dr. Wendy Scaife from ACPNS in Australia, Dr. Chan Yu from BNU in Hong Kong and Dr. Irina Krasnopolskaya from RUN.
- Resume expert identification and inquiry.
- Enhancing and growing the case study database.
- Initiating a double checking and validation process for each player and initiative described.
- Finding committed country-coordinators for each of the analyzed countries to help expand the existing country profiles using national, reliable sources.
- Finding regional editors (essentially in Asia, Oceania and America) to help compile the collected information.
- Aggregate all the available information to trace the dominant characteristics of the best philanthropic ecosystems, and the characteristics of countries that are experiencing high growth in their giving culture.
- Identify future philanthropy tendencies.

A Work Project, presented as part of the requirements for the Award of a Master Degree in
Management from the NOVA – School of Business and Economics.

ANNEXES

BENCHMARKING PHILANTHROPY IN EUROPE

Tomé Guerreiro de Oliveira Salgueiro

#3448

A Project carried out on the Master in Management Program, under the supervision of:

Professor Miguel Alves Martins

3rd JANUARY 2018

7. Annexes

7.1 Literature Review Annexes

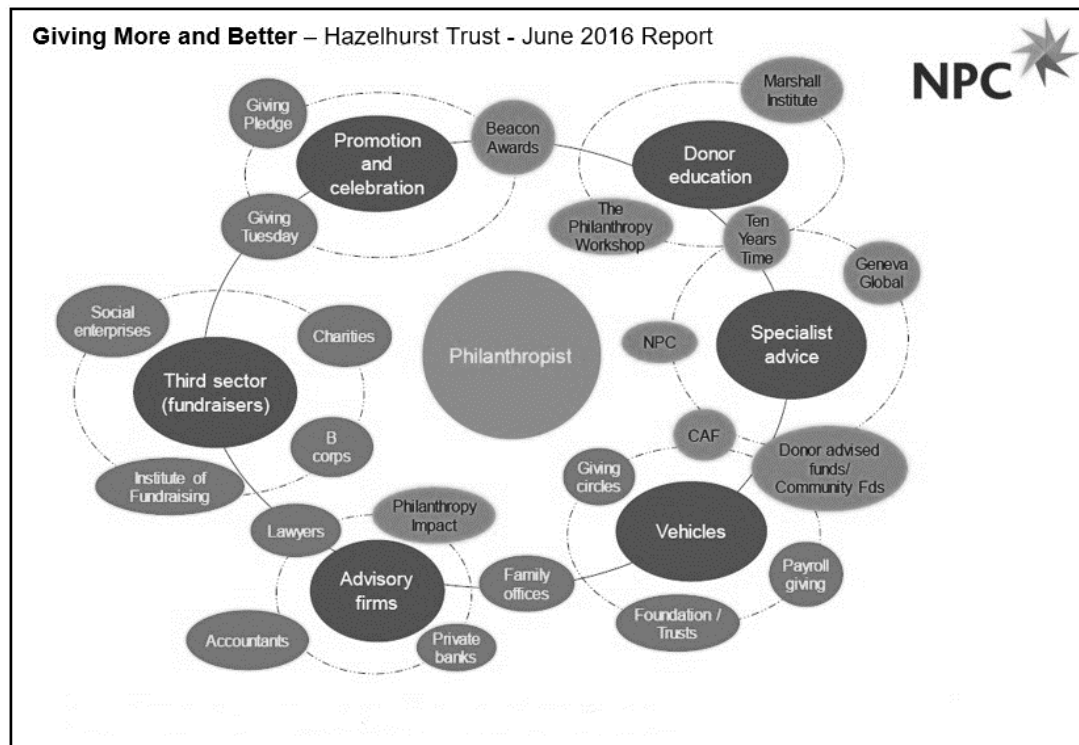


Figure 2 - Landscape of a developed Philanthropy Ecosystem (Adapted from NPC 2016 Report)

7.2 Methodology Annexes - Complete Methodology

To identify the most successful nations when it comes to philanthropy and charitable commitment, given this is highly subjective field, some metrics had to be established that allowed us to measure such performances, preferably over time. On this topic, no study has a bigger scale or scope than the Charities Associations Foundations (CAF) very own World Giving Index ranking. With each succeeding report, released since 2010, CAF intends to “*provoke debate and encourage people, policymakers and civil society to think about what drives giving, and put in place policies to grow the culture of giving worldwide.*” (Charities Aid Foundation 2017b). The report is based on data from Gallup’s World View World Poll, which is carried out in 139 countries, representing around 95% of the world population. For most countries surveyed,

1,000 questionnaires are sent out to what is considered a representative sample of individuals, made up of entirely civilian, non-institutionalized people, aged 15 or older. In total, Gallup surveyed in 2016 more than 146,000 people by telephone or face-to-face. Gallup states that all samples are weighted to correct for unequal selection probability, nonresponse, double coverage and matched accordingly to each nation's demographics. The confidence level on the results being a true reflection of the entire population in each country is calculated by Gallup at 95%. The interviewees are asked 3 questions: "*Have you in the past month 1) donated money to an organization?; 2) volunteered time to an organization?; 3) helped a stranger, or someone they didn't know, who needed help?*".

For our study, we will only be looking at the answers for the 1st question, on the percentage of population engaging in the donation of money. Data from the last 8 years was then compiled and the following criteria was applied, to select 6 relevant countries: 1) Country is located in Europe; 2) Country is highly developed (ranks above 0.8 on the Human Development Index (United Nations Development Programme 2016)); 3) Country has a population > 1 million inhabitants.

The country should be highly developed since we are looking to improve philanthropy in countries that have some equivalence to the Portuguese reality. The HDI is a composite index of life expectancy, education and per-capita income indicators, a lot of times used to compare countries. Above 0.8 in that index, countries are considered "Highly Developed" (Portugal ranked 41th globally in 2016 with 0.843). The population criteria was also added to try to keep that equivalence to Portugal, since several small countries ranked very high in our preliminary lists (e.g. Malta or Iceland). It seems, from our country reviews, there might be some correlation between smaller communities and higher trust and giving levels, especially considering some of these countries have populations equivalent to medium-size European cities (300k-400k inhabitants). To avoid even that possibility, given that this correlation cannot be yet definitively

excluded, those countries were removed from the current work project, though they will be added to the final Calouste Gulbenkian report.

The countries that followed the above-mentioned criteria were then ranked according to two characteristics: the **high performers** over the duration of the entire sample and **highest growers**. The high performers are all the top countries with the highest percentual average of population donating for the 8-year period considered.

$$\text{High Performing Rank} = \frac{\sum_{t=2010}^{2017} \% \text{ pop. donating money}}{8}$$

Equation 1 - High Performing Country Ranking Calculation

The highest growers are the top countries resulting from subtracting the average of the first 3 years from the average of the last 3 years of data. A 3-year average was chosen to try and level out/minimize the risk of having a high spike in the percentage of givers in the last year, which might have been caused by a wave of donations triggered itself by, for example, a one-event catastrophe (e.g. floods or large-scale fires).

$$\text{High Growth Rank} = \frac{\sum_{t=2017}^{2015} \% \text{ pop. donating money}}{3} - \frac{\sum_{t=2010}^{2012} \% \text{ pop. donating money}}{3}$$

Equation 2 - High Growth Country Ranking Calculation

Following the country choice, the expert selection process was initiated. The method used was a Snowball Sampling, jumpstarted by contacts suggested by Professor Miguel Alves Martins, executive director of IES-Social Business School Portugal, and Dr. Barry Hoolwerf, executive director of the European Research Network On Philanthropy (ERNOP). Several “EUFORI Report” authors were reached during those initial stages, resulting in an initial batch of experts, chosen either because they are preeminent staff members of relevant third sector organizations, or because they are academics studying this field in their home countries. Some of these experts

then resumed recommending others to be surveyed. In a few particular cases, when contacts went unanswered, other non-suggested experts were contacted (e.g. Iceland).

As of the 28th of December 2017, a total of **207** international experts in **28** different countries had been reached out by email over the final two months of 2017, and a total of **50** (24,2%) agreed to participate by providing answers to our questionnaire. Another **9** experts (4,3%) declined to participate and **143** (71,5%) of our requests went unanswered. Following this, a data base of selected initiatives was created, that includes **332** suggested players or initiatives.

In this enquiry, experts were specifically asked to provide examples of the best, most relevant initiatives or players in their country right now, following the NPC proposed Philanthropy Landscape Framework (Kail, Johnson, and Bowcock 2016). According to this framework, players and initiatives in the 3rd sector can be divided in the following 6 categories: **Promotion and Celebration** players (includes telephone/TV campaigns, awards, etc.); **Third sector players** (fundraisers, NGO's, etc.); **Advisory firms** (banks, law firms, consultancy offices that are also advising donors, even if this is not their core-business); **Specialist advice** players (entities whose entire focus is advising philanthropists, charities or donors); **Vehicles** (funds, foundations, etc.); **Donor education players** (players fully dedicated to research, education and networking for individuals, families, corporations, foundations and charities to give better).

After receiving expert's feedback, a cross-analysis of the answers took place whenever more than one expert per country gave feedback. The duplicate answers were selected, followed by the players that presented complete Annual Reports. This concluded in the final selection of 6 best initiatives and players per country, that were then described, one by one. This description of initiatives follows a model adapted from the "*Advancing Philanthropy in Switzerland*" report (Fondation Lombard Odier 2010), that includes a brief description of goals and purposes of the

institution, as well as biggest successes for each player. In addition to this, the description includes, when possible:

- Stakeholders involved: number of staff members, volunteers and board members.
- Financials: Expenditures with program (i.e. solely expenses with charitable causes, all managerial and wage costs excluded), program expense percentage and total net assets.

To calculate the program expense percentage, the Charity Navigator Methodology was used (see Website 9). This is percentage is a simple ratio:

$$\text{Program expense percentage} = \frac{\text{Philanthropic\&Charitable Program Expenses}}{\text{Total Expenses}}$$

Equation 3 – Program Expense Percentage calculation

This description was done for one expert-selected player for each of the 6 categories, in the 6 analyzed countries, whenever in existence, resulting in a total of 34 initiatives/players described. After careful examination of both the country profiles and the recommended players and initiatives, a comparative analysis between the High Performing Countries and the High Growth Countries was conducted. This allowed us to characterize both groups and see if there were any significant distinctions between the group of countries that has already an established giving culture, and another group of countries that is quickly developing that culture.

For all purposes, the following average conversion rates were used throughout this report (as indicated by the currency conversion website “www.xe.com” for the year of 2016 – Website 8):

Table 8 - Currency exchanges used

Rates for EUR 1.00

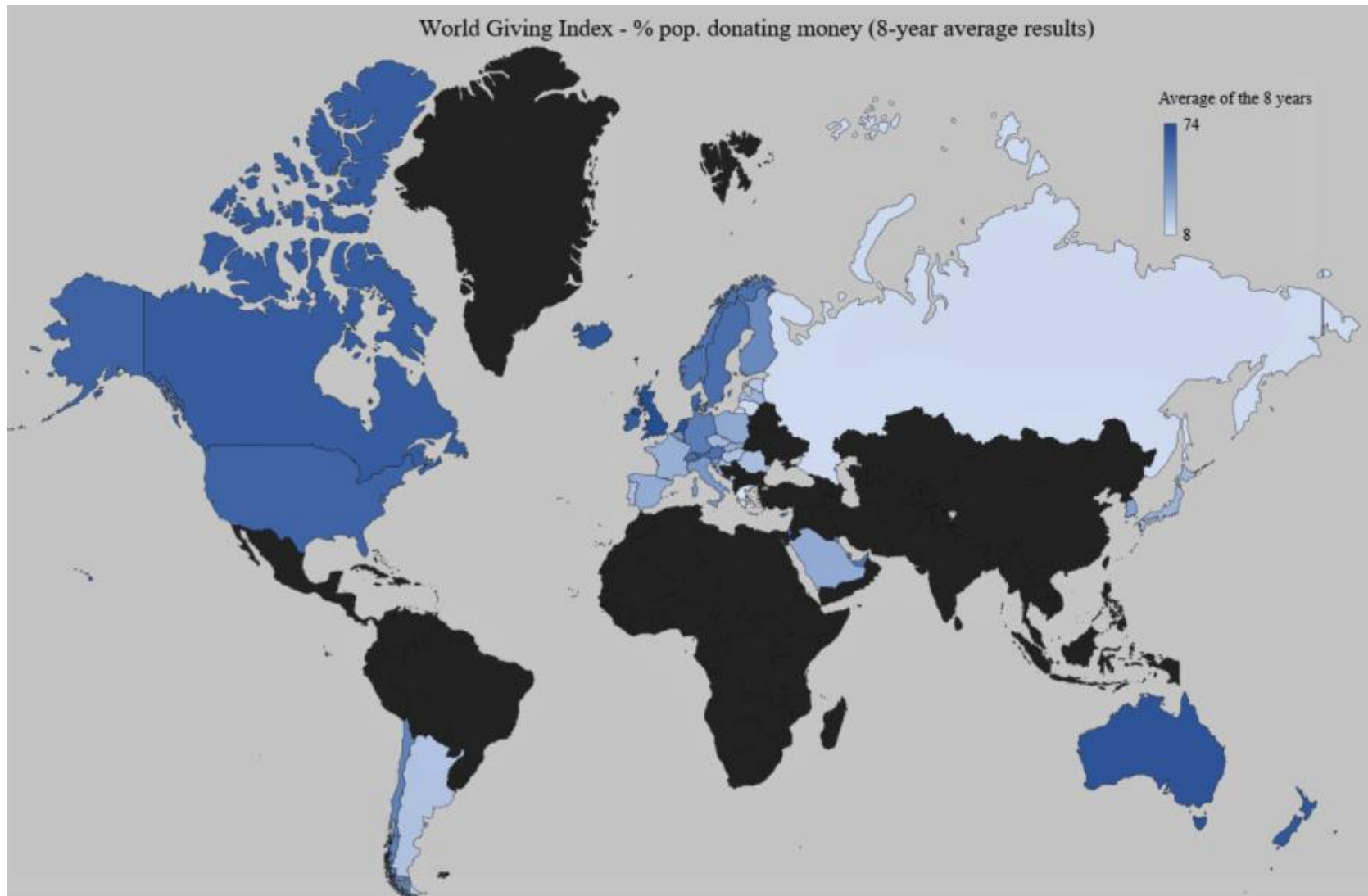
United Kingdom	GBP 0.82
Norway	NOK 9.83
Croatia	HRK 7.54
Russia	RUB 68.68

7.3 Results Annexes

Table 9 - Full 8-year ranking: Percentage of pop. donating (%)

Country	HDI 2016	Percentage of pop. donating in 2010 (%)	Percentage of pop. donating in 2011 (%)	Percentage of pop. donating in 2012 (%)	Percentage of pop. donating in 2013 (%)	Percentage of pop. donating in 2014(%)	Percentage of pop. donating in 2015 (%)	Percentage of pop. donating in 2016 (%)	Percentage of pop. donating in 2017 (%)	Average of years 2010-2011-2012	Average of years 2015-2016-2017	Difference between the Average of the last 3 years and first 3 years	Median of the 8 years	Average of the 8 years
Malta	0.86	83	65	66	72	78	78	73	73	71.3	74.7	3.3	73	74
United Kingdom	0.91	73	79	72	76	74	75	69	64	74.7	69.3	-5.3	74	73
Netherlands	0.92	77	75	73	69	70	73	66	64	75.0	67.7	-7.3	72	71
Australia	0.94	70	71	76	67	66	72	73	63	72.3	69.3	-3.0	71	70
Iceland	0.92	67	67	63	63	70	N/A	70	68	67.0	69.0	2.0	68	68
New Zealand	0.91	68	63	66	67	62	73	71	65	65.7	69.7	4.0	67	67
Canada	0.92	64	62	64	68	71	67	65	61	63.3	64.3	1.0	65	65
Ireland	0.92	72	29	79	70	74	67	66	60	60.0	64.3	4.3	69	65
Hong Kong	0.92	70	73	64	63	N/A	63	N/A	51	69.0	57.0	-12.0	64	64
United States of America	0.92	60	65	57	62	68	63	63	56	60.7	60.7	0.0	63	62
Denmark	0.92	67	64	70	54	62	52	62	54	67.0	56.0	-11.0	62	61
Qatar	0.86	64	53	53	60	N/A	N/A	N/A	N/A	56.7	N/A	N/A	57	58
Sweden	0.91	52	54	56	53	55	60	61	55	54.0	58.7	4.7	55	56
Switzerland	0.94	71	54	N/A	56	N/A	48	53	51	62.5	50.7	-11.8	54	56
Norway	0.95	43	43	N/A	56	N/A	60	67	55	43.0	60.7	17.7	56	54
Austria	0.89	69	50	53	52	57	52	50	48	57.3	50.0	-7.3	52	54
Luxembourg	0.90	58	55	56	51	40	56	51	48	56.3	51.7	-4.7	53	52
United Arab Emirates	0.84	40	45	47	N/A	N/A	59	63	55	44.0	59.0	15.0	51	52
Israel	0.90	51	52	52	53	53	47	49	53	51.7	49.7	-2.0	52	51
Germany	0.93	49	49	43	47	42	49	58	55	47.0	54.0	7.0	49	49
Singapore	0.92	35	41	29	55	N/A	57	58	58	35.0	57.7	22.7	55	48
Chile	0.85	48	44	45	54	43	56	39	45	45.7	46.7	1.0	45	47
Cyprus	0.86	42	45	56	47	47	43	49	34	47.7	42.0	-5.7	46	45
Finland	0.89	42	49	50	39	43	39	50	37	47.0	42.0	-5.0	43	44
Kuwait	0.80	41	38	N/A	N/A	N/A	48	48	33	39.5	43.0	3.5	41	42
Bahrain	0.82	43	38	33	N/A	N/A	51	N/A	N/A	38.0	51.0	13.0	41	41
Belgium	0.90	40	42	38	35	41	40	46	34	40.0	40.0	0.0	40	40
Italy	0.89	62	33	37	50	28	32	32	30	44.0	31.3	-12.7	33	38
Slovenia	0.89	35	40	35	35	41	42	38	32	36.7	37.3	0.7	37	37
Republic of Korea	0.90	27	34	33	N/A	33	34	35	41	31.3	36.7	5.3	34	34
Poland	0.86	42	39	28	32	21	29	26	27	36.3	27.3	-9.0	29	31
Saudi Arabia	0.85	27	35	25	27	31	32	35	26	29.0	31.0	2.0	29	30
Spain	0.88	25	24	26	32	27	35	31	33	25.0	33.0	8.0	29	29
Slovakia	0.84	29	25	37	33	30	23	23	30	30.3	25.3	-5.0	30	29
France	0.90	31	28	29	24	26	27	25	30	29.3	27.3	-2.0	28	28
Latvia	0.83	16	16	34	31	28	31	28	20	22.0	26.3	4.3	28	26
Japan	0.90	17	24	33	N/A	24	24	23	32	24.7	26.3	1.7	24	25
Czech Republic	0.88	31	29	27	22	21	20	23	18	29.0	20.3	-8.7	23	24
Croatia	0.83	26	11	15	10	14	47	25	28	17.3	33.3	16.0	20	22
Romania	0.80	14	25	20	23	21	24	21	24	19.7	23.0	3.3	22	22
Hungary	0.84	22	20	26	21	24	20	16	17	22.7	17.7	-5.0	21	21
Portugal	0.84	15	21	19	27	24	24	20	14	18.3	19.3	1.0	21	21
Argentina	0.83	21	22	18	20	22	18	17	15	20.3	16.7	-3.7	19	19
Montenegro	0.81	18	11	10	13	15	42	18	24	13.0	28.0	15.0	17	19
Estonia	0.87	12	12	19	17	16	21	20	22	14.3	21.0	6.7	18	17
Lithuania	0.85	4	7	20	8	12	10	11	10	10.3	10.3	0.0	10	10
Russian Federation	0.80	6	5	7	N/A	6	9	18	17	6.0	14.7	8.7	7	10
Greece	0.87	8	7	5	6	9	7	9	10	6.7	8.7	2.0	8	8

Figure 3 – World Giving Index – Highly developed nations percentage of pop. donating money visualized (8-year average 2010-'17)



7.4 Players & Initiative Profiles

Netherlands

Promotion and Celebration

3FM Serious Request & Rode Kruis (Red Cross ND)

Major Successes: In addition to radio broadcasting this event has garnered a lot of attention from other media outlets, including television channels and social media live streams. In result, the glass house received more than 560,000 visits in 2016. The campaign successfully raised more than 9.25 million euros for projects concerning emergency services in Zambia and Ethiopia as well as infant mortality due to pneumonia.

Description & Objective: This initiative between 3FM public radio and Rode Kruis is a multiday fundraising event where a group of famous radio DJ's lock themselves in a glass house that is also a radio studio. During that time, regular programming is suspended and they take music requests from their audience in exchange for donations. Many celebrities join the campaign and donate personal possessions or perform live. The public can donate directly at the glass house, to the project bank account, online or even via their own mobile app. A few months prior to the final event the public can also create their own small crowd funding campaign on the 3FM website, by pledging to do something (run a marathon, to sell handcrafts, etc.) in return for donations.

Stakeholders – Staff: N/A; **Volunteers:** dozens of celebrities; **Board of Trustees:** N/A; **State presence:** Yes (public radio); **Expenditures with Program:** N/A; **Program Expense percentage:** N/A; **Total Net Assets:** N/A; **Website:** <https://www.npo3fm.nl/seriousrequest/>



Third sector

Dutch Cancer Society (KWF Kanker Bestrijding)

Major Successes: KWF is probably the most successful fundraiser in the Netherlands. It raised over 140 million euros and provided grants to over 88 new oncological research projects in 2016. They have successfully lobbied in a law that significantly cuts marketing on tobacco packaging and another one that reduces the visibility of tobacco products at the point of purchase. In 2016, KWF also initiated a new partnership with Cancer Research UK.

Description & Objective: This Society is primarily focused on the eradication of cancer, actively looking for a cure and improving the quality of life of cancer patients. It supports scientific research in the medical field, including in its epidemiological, clinical and psychosocial dimensions. KWF has also developed important prevention programs, including “Tobacco Control” and “Healthy Lifestyle”. They are committed to fundraising, scientific and policy advice. KWF income comes from a variety of sources including individual donations, inheritance gifts, third party and volunteer actions, as well as investments, corporate gifts and lotteries.

Stakeholders – Staff: around 200; **Volunteers:** over 100,000; **Board of Trustees:** 5; **State presence:** No; **Expenditures with Program (2016):** €105.7 million; **Program Expense percentage:** 82%; **Total Net Assets:** €365.9 million; **Website:** <https://www.kwf.nl>



Advisory firms

ABN AMRO Bank

Major Successes: ABN recently funded a Maastricht University Study, within their Philanthropy Advisory service entitled: High Net Worth Individuals Philanthropy Trends. This study compares giving trends in the Netherlands and in France. They recently built, together with the bank of Dutch development FMO, the FMO Privium Impact fund that only invests in employment growth, and access to clean energy.

Description & Objective: ABN AMRO is Netherlands’ 3rd biggest bank and it has a particularly strong foothold on the private banking market in the Netherlands. Among some of the services it offers they have two “Sustainable Portfolios” that invest in impact funds and products with positive impact. They manage a peer-to-peer platform that connect private banking clients and SME entrepreneurs. ABN also provides philanthropic, tax and legal advice, together with the Heidelberg University Centre for Social Investment. Other services include Risk Management, Family Advice, Art Advisory and Brokerage and the Generation Next program.

Stakeholders – Staff: (at least 1,000 registered on LinkedIn’s ABN Private Banking page); **Volunteers:** N/A; **Board of Trustees:** N/A; **Clients:** Over 120,000; **State presence:** no; **Expenditures with Program:** N/A; **Program Expense percentage:** N/A; **Total Net Assets:** N/A; **Website:** <https://www.abnamroprivatebanking.com/en/services-for-you/institutions-and-charities/index.html>



Specialist advice

Center for Philanthropic Studies – VU Amsterdam

Major Successes: CPhS has successfully organized the Nation Day of Philanthropy Conference, as well as numerous philanthropy Seminars. Some notable publications include “Giving in Europe” (2017) or “Regional Differences in Philanthropy” (2013).

Description & Objective: CPhS is a research center in Amsterdam that conducts research and educates professionals in all areas of the philanthropic sector. Its mission is to produce high quality research that may result in the professionalization of philanthropy. It offers several Academic Programs, not only offering undergraduate courses but also assisting master thesis students and postgraduate professionals.



Stakeholders – Staff: (at least) 9; **Volunteers:** N/A; **Board of Trustees:** N/A; **State presence:** Yes; **Expenditures with Program:** N/A; **Program Expense percentage:** N/A; **Total Net Assets:** N/A; **Website:** <http://www.giving.nl/>

Vehicles

Stichting IKEA Foundation

Major Successes: Some very successful campaigns include: “Soft Toys”, that raised over €88 million over 13 years for UNICEF and Save the Children; Brighter Lives for Refugees, a donation of €30.8 million; and In-kind donations of over 750,000 bedding items and 200,000 solar lamps to countries like Kenya, Ethiopia or Afghanistan.

Description & Objective: The IKEA Foundation should not be mistaken for its “parent”, the Stichting INGKA Foundation. The IKEA Foundation is the philanthropic arm of the INGKA Foundation, that also owns the furnishing company IKEA group. Initially focused only on architecture and interior design, IKEA Foundation has recently changed its focus to address the root causes of child labor and to promote child rights and education. This includes supporting long-term programs to turn the cycle of poverty into prosperity, by focusing on 4 fundamental needs: home, health, education and sustainable family income. They are essentially a grant-making organization.



Stakeholders – Staff: 29 (at least listed on website); **Volunteers:** N/A; **Board of Trustees:** 5; **State presence:** no; **Expenditures with Program (2016):** €155.5 million; **Program Expense percentage:** 91%; **Total Net Assets:** €12.1 million; **Website:** <https://www.ikeafoundation.org>

Donor education

Beter Geven

Major Successes: Beter Geven has supported the inception and development of numerous foundations, including the Loyens & Loeff Fund, Texelfonds, EY Foundation and others. They have developed campaigns for Fund 1818, Institute Gak, Cultuur + Ondernemen and Adessium Foundation. Currently, Beter Geven is working on a number of projects, including providing secretariat and networking support to Philanthropy Financial Institutions Advisors (FAFI).

Description & Objective: Beter Geven is a consultancy agency that informs, supports and stimulates philanthropy through services provided to donors. Included in its goals is to offer advice and advance the quest of finding charitable organizations to give to. They provide workshops, coaching and support project management. Services are divided in 3 categories: Advisory, Information and Support. All these include feasibility studies, policy development for organizations, communication, event organization and evaluation.



Stakeholders – Staff: 3-10 (according to LinkedIn page); **Volunteers:** N/A; **Board of Trustees:** N/A; **State presence:** no; **Expenditures with Program:** N/A; **Program Expense percentage:** N/A; **Total Net Assets:** N/A; **Website:** <http://www.betergeven.nl/en/>

Contributions by:

- Prof. Dr. René Bekkers – Director of the Center for Philanthropic Studies, Faculty of Social Sciences, Vrije Universiteit (VU) Amsterdam.
- Dr. Barry Hoolwerf – Executive Director of the European Research Network on Philanthropy.
- Dr. Jacqueline Detiger – Partner at Beter Geven.
- Prof. Dr. Pamala Wiepking – Assistant professor at the Department of Business-Society Management, Rotterdam School of Management, Erasmus University Rotterdam.

Ireland

Promotion and Celebration

Philanthropist of the Year Awards– The Community Foundation for Ireland

Major Successes: CFI has exceeded €30 million in grants since inception in 2016. It has over 70 donor-advised funds and currently works with over 4,000 community and voluntary organizations. CFI successfully organized the Year of Belonging, in 2016, by hosting community gatherings and attributing grants to increase sense of belonging in Ireland.

Description & Objective: Apart from attributing grants, hosting donor advised funds, advising families or corporations, and producing research, CFI also hosts an important annual event where it gives recognition to “*outstanding leadership in the area of philanthropy*” or someone who, “*through their giving made a big difference in bringing sustainable social change*”. Each year nominations are submitted by charities or communities in Ireland and 3 prizes are given away: National Philanthropist, International Philanthropist and Corporate Philanthropist. Apart from the recognition, winners are presented with a specially commissioned sculpture.

Stakeholders – Staff: (at least) 14 full and part time; **Volunteers:** dozens of advisors and ambassadors; **Board of Trustees (Directors):** 10; **State presence:** no; **Expenditures with Program:** €5.7 million; **Program Expense percentage:** 90%; **Total Net Assets:** €50.5 million;

Website: <http://www.communityfoundation.ie>



Third sector

Social Innovation Fund

Major Successes: Since inception in 2013, more than €5 million in philanthropic income has been pledged. However, Government has committed to increase the scale of matched funding up to €50 million. SIF has received over 400 project applications and has supported 26 social innovations, creating over 40 jobs and granting close to €1 million in acceleration support, just between 2016-'17. Over the same period, it has launched 5 funds that provide grants to early stage projects in fields like health and education.

Description & Objective: Social Innovation Fund (SIF) is a venture capital fund for social innovation. Their goal is to find innovative solutions to critical social issues in Ireland and partner with social enterprises, charities, nonprofits and charitable trusts offering them 3 key services: Growth Capital, Wraparound Support (includes growth planning, impact measurement tools, mentoring, access to networks, support in organizational development) and Promotion. Every euro donated in private philanthropy, is matched by the Department of Rural Affairs and Community Development.

Stakeholders - Staff: 8 (core team); **Volunteers:** N/A; **Board of Trustees:** 8; **State presence:** Yes

Expenditures with Program (2016): € 285,344; **Program Expense percentage:** 51%; **Total Net Assets:** € 151,793; **Website:** <http://www.socialinnovation.ie>



Advisory firms

Davy Charities – J&E Davy Holdings

Major Successes: Though no financial information has been released on how much Davy Charities has been able to donate/manage/invest, it is publicly stated that the firm currently manages approximately €14 billion in assets. One of their philanthropy flagship examples, is the Murphy Family Foundation. Alone, this foundation manages around €8 million in assets, and has made charitable disbursements above €520,000, just in 2016.

Description & Objective: Davy group is probably among the most preeminent Irish wealth and asset management firms. They offer a broad range of services to private wealthy clients, businesses, corporations and investors. Along with these services, Davy has a Financial Planning department that specializes in philanthropy and charity. They regularly advise clients on how to establish and monitor their own foundations, trusts or endowments, through their Davy Charitable Foundation Service. This service includes: the full legal and independent constitution of a board of directors, conformity with legal regulation, tax advising, reporting, governing and administration services.

Stakeholders - Staff: around 660 (at least 2 specialists in Philanthropy); **Volunteers:** N/A; **Board of Trustees:** 3; **State presence:** No; **Expenditures with Program:** N/A; **Program Expense percentage:** N/A; **Total Net Assets (J&E Davy Holdings - 2016):** €531 million; **Website:** <http://www.davy.ie>



Specialist advice

Genio Company & Trust

Major Successes: Since 2010, Genio has awarded innovation funding to 226 projects. This means more than 6,900 individuals have received innovative, individualized care, while 12,800 carers and staff members have received information and training. Overall, more than €24 million have been disbursed in social innovation, which in turn has catalyzed an additional €31.3 million in support for those projects.

Description & Objective: Genio Company and Trust is a nonprofit, public-private partnership, whose main goals are: funding innovation; capacity building; and measuring the impact of transformations occurring in social services. They do so by funding social innovations on a competitive, performance-based manner (majority of initial funding is done by individual philanthropists). As the process develops, philanthropists and investors continue to assist projects, but public funding takes part on projects that demonstrate high scalability and that show improvements over existing social solutions. In this way, philanthropists can be more strategic with their giving, and can support projects that are constantly monitored by Genio. Philanthropists know that, if the supported project demonstrates a great improvement over existent solutions, the public partnership may result in the potential nationwide implementation of that new solution.

Genio Trust - Stakeholders - Staff: 15; **Volunteers:** N/A; **Board of Trustees:** 4; **State presence:** Yes; **Expenditures with Program (2016):** €2.2 million; **Program Expense percentage:** 96%; **Total Net Assets:** €88,275; **Website:** <https://www.genio.ie>



Vehicles

basis.point

Major Successes: In 2016, Basis Point successfully launched its patronage donation program, collecting more than €335,000 in donations. Its current annualized donation run rate is in excess of €200,000, with more than €165,000 in approved (not necessarily disbursed) charitable grants. It launched its first volunteer program and established a marketing/communication initiative for the program.

Description & Objective: basis.point is the charitable arm of the Irish Funds Industry, and its main goal is providing educational opportunities for young people in need. It is essentially a vehicle by which individual patrons, corporations and promoters, linked to the Irish Fund Industry, disburse their donations as grants to already established charities. They claim that almost 100% of all donations go directly to charities, without any overhead costs that might diminish those gifts. They achieve this by providing all operational services in a pro bono manner, having no fixed employees, and by hosting specific “operational expenditure” fundraising events, twice a year.

Stakeholders - Staff: 0 - Every intervenient is a volunteer; **Volunteers:** (at least) 24 fixed volunteers, but more than 100; **Board of Trustees:** 9; **State presence:** No; **Expenditures with Program (2016):** €68,609; **Program Expense percentage:** 99%; **Total Net Assets:** €248,059; **Website:** <https://www.basispoint.ie>



Donor education

Philanthropy Ireland

Major Successes: PI hosted in 2016 the 7th Ray Murphy Lecture for more than 80 prominent guests, focused on the promotion and role of corporate philanthropy. It has also advance The One Percent Difference platform, targeting the financial sector, with the goal of providing strategic alignment of key business sectors with different models of giving. Some of their publications include “Guide to Setting up a Foundation in Ireland” or “Principles of Accountability for International Philanthropy”.

Description & Objective: Philanthropy Ireland (PI) is an independent association of philanthropic organizations committed to the development of philanthropy and expanding the community of regular, strategic and long-term donors. They strive to introduce high standards of governance, transparency and effectiveness and build a legal infrastructure that facilitates philanthropy. They are active producing a series of research and helping resources and are active in press and media.

Stakeholders – Staff: 3; **Volunteers:** N/A; **Board of Trustees:** 8; **State presence:** no; **Expenditures with Program (2014):** €440,000; **Program Expense percentage:** 79%; **Total Net Assets:** €490,000; **Website:** <http://www.philanthropy.ie>



Contributions by:

- Dr. Éilis Murray – CEO of Philanthropy Ireland

Norway

Promotion and Celebration

FERD Social Entrepreneur Awards – FERD Social Entrepreneurs

Major Successes: FERD Social projects winners were said to reach over 740,000 people with their innovative solutions in 2016. Some of the winners have been “Generation M”, a visiting service for nursing homes, “Monster Company”, that hires former criminals and “Noen”, a company that provides care services to improve the quality of life of dementia patients.

Description & Objective: The FERD Social Entrepreneur Award is an honorary award and recognition of exceptional projects that address social challenges. Innovation is the key criteria, but the potential growth and economic viability are taken into consideration. The prize is awarded at the EVPA – European Venture Philanthropy Association Conference, with a prize of 500,000 NOK (around €50,000) and participation prizes for another 24 selected projects. FERD Social Entrepreneurs is one of the arms of FERD group, a Norwegian investment group, present in numerous commercial and social entrepreneurship projects. Apart from the awards, every year FERD SE invests and provides advisory services to 2-3 companies that resolve social challenges in Norway.



Stakeholders – Staff: 225; **Volunteers:** N/A; **Board of Trustees (and Directors):** 8; **State presence:** no; **Expenditures with Program:** N/A; **Program Expense percentage:** N/A; **Total Net Assets:** N/A; **Revenue of social enterprises:** 258 million NOK (app. €26.4 million); **Website:** <https://sosentkonferansen.no/arets-sosiale-entreprenor/>

Third sector

FRETEX – Norwegian Salvation Army

Major Successes: FRETEX operates the largest second-hand chain of stores in Norway and the largest vocational rehabilitation company. Every year, 600 people get employment after completing their program and more and 3000 participate in vocational programs. FRETEX itself employs 515 staff members as part of their social mission. Every year 15,000 tons of clothes and textiles are collected by their operation.

Description & Objective: FRETEX is a social enterprise, that is part of the Norwegian Salvation Army (NSA) corporate arm. Its main goal is to employ people that other otherwise be considered “unemployable” by some other corporations. It is also committed to improving the environment and the promotion of recycling. It owns 50 second-hand stores, an online store and an outlet store. It also operates a data and document destruction business. All the costs with employment make up the core of their social program and all the profits generated are used for the Salvation Army mission.



Stakeholders - Staff: 515; **Volunteers:** N/A; **Board of Trustees:** 10; **State presence:** No; **Expenditures with Program (employment costs 2016):** 303.8 million NOK (app. €31 million); **Program Expense percentage (employment costs):** 56%; **Total Net Assets:** 265.2 million NOK (app. €27.1 million); **Total Net Profits (reverting to NSA):** 13.9 million NOK (app. €1.4 million); **Website:** <https://www.fretex.no>

Advisory firms

PFC Partnership For Change

Major Successes: They are active players in Norway by organizing conferences that bring together both donors and potential investors to Norway’s projects. They are responsible for bringing third sector international players like Ashoka, Acumen and EVPA to Norway. Some of their most relevant projects include the Vocational Training for Marginalized Women in Myanmar and their Seminar Series on new Methods for Sustainable Development.

Description & Objective: PFC is an NGO that provides strategic and operational support to donors or investors interested in social entrepreneurship and philanthropy. They provide advice and welcome potential donors/investors to their own portfolio of social investments, or seek out adequate projects, assessing risk and sustainability on behalf of clients. PFC has its own portfolio of projects that they support by providing donations, loans or investing their own resources to lift them. Once the project can stand by itself, PFC withdraws from involvement and remains as a strategic advisor. Part of their activity is actively seeking and involving other partners and investors, as well as acting as administrators in multiple foundations.



Stakeholders – Staff: at least 8 listed on website; **Volunteers:** N/A; **Board of Trustees:** 7; **State presence:** no; **Expenditures with Program:** 12.2 million NOK (app. €1.2 million); **Program Expense percentage:** 90%; **Total Net Assets:** 5.3 million NOK (app. €500,000); **Website:** <http://pfchange.org>

Specialist advice

euforia

Major Successes: Since inception in 2007, euforia has been able to mobilize over 500 young volunteers and organize more than 200 training sessions and events in Europe, Africa and South America. Their programs have connected more than 8,000 youth and executives and have received several awards from Ashoka, UNESCO and the World Economic Forum, for their innovative practices. Their most recognized programs are: “the unleash project”, “(r)evolutionlab”, “imp!act” and “step into action”.

Description & Objective: euforia provides advice on Social Impact Bonds, teaches about investment readiness for organizations, and connects charities/social entrepreneurs to investors/donors. Among other activities, euforia provides workshops on sustainable development, brainstorming and team building activities for the development of projects. They also have some trademarked training programs that help companies create environments that foster innovation and sustainability among their staff. They fund their activities mostly through service fees, sponsorships and donations.

Stakeholders – Staff: (at least) 16; **Volunteers:** (regular) 100; **Board of Trustees:** N/A; **State presence:** no; **Expenditures with Program:** N/A; **Program Expense percentage:** N/A; **Total Net Assets:** N/A; **Website:** <http://www.euforia.org>



Vehicles

Kavli Trust

Major Successes: The trust is active in 44 projects covering 18 countries. Some of the most successful programs are: Streetlights Schools in South Africa (providing education to underprivileged children), Young Cancer (support of youngsters with cancer), The Kavli Program on Health research and support of the Young People's Concert program (music talent factory).

Description & Objective: Kavli Trust is a foundation that owns all the businesses from Kavli Holding AS, a major food group operating in more than 30 countries. It was constituted by endowment of the Kavli family. The foundation focuses 60% of its donations in Norway, Sweden, Finland and the UK, and allocates them in 3 areas: humanitarian work (60%), research (30%) and culture (10%). They are not only grant makers, but are also actively involved in many projects themselves.

Stakeholders – Staff: 820 (includes Kavli Group employees); **Volunteers:** N/A; **Board of Trustees:** 7; **State presence:** no; **Expenditures with Program (2016):** 72.5 million NOK (app. €7.4 million); **Program Expense percentage:** 92%; **Total Net Assets:** 409.5 million NOK (app. €42 million); **Website:** <https://kavlifondet.no>



Donor education

Effektiv Altruisme Norway

Major Successes: EA has successfully conducted the Givera Survey at NTNU, about the way students cooperate and learn from each other. They have conducted several fundraising events, raising more than 38,500 NOK for the extremely poor in Uganda and Kenya with their “Living on Less Campaign” in 2017. In 2017 the EA group at NTNU worked on a report entitled “What do we want from Norwegian Assistance?”, prior to the countries elections, hosting 2 former ministers in a panel debate. Several times a year, members get a Newsletter with selected organizations to donate to.

Description & Objective: EA is a volunteer association and social movement that aims to apply evidence and reason to determine effective ways of giving. In Norway, it arranges talks and debate panels between aid organizations, politicians and researchers. They are particularly dedicated to teaching students (but also others) how they can give their time and resources more effectively. EA is involved in creative fundraising campaigns for what they consider some of the most effective aid organizations and also provide career guidance services. They are regularly invited to speak at conferences to donors, philanthropists and even experts in the third sector about effective giving. The organization funds itself through membership fees and other donations.

Stakeholders – Staff: N/A; **Volunteers (2014):** (at least) 20 in NTNU; **Board of Trustees:** N/A; **State presence:** no; **Expenditures with Program:** N/A; **Program Expense percentage:** N/A; **Total Net Assets:** N/A; **Website:** <http://www.effektivaltruisme.no/>



Contributions by:

- Mr. Jan Tveterås – Co-founder of Ephori Impact (Norway) and former researcher at the Social Investment Lab (Lisbon)

Croatia

Promotion and Celebration

The Award of Josip Vančaš - female philanthropist of the year - Regional Foundation for Local Development "Zamah" - Regionalna zaklada za lokalni razvoj "Zamah"

Major Successes: Some of Zamah's most successful programs have been "With a book we are not alone", that promotes the distribution of books in rural schools, the "Week of Philanthropy" and the promotion of the "Children's Philanthropic Fund". As for the Josip Vančaš Award, the winner in 2016 was Melinda Alexandra Milovančević, who lives with Down syndrome but dedicates between 200 and 300 hours of volunteer work, every year.

Description & Objective: The Josip Vančaš Award for Female Philanthropist, was born out of the idea that women in philanthropy deserve a more significant place. It is awarded to the most charitable women of the year.

The Regional Foundation for Local Development "Zamah" promotes the development of philanthropy and is focused on the development of local communities. It supports initiatives of citizens, promotes the development of neglected and rural areas of Croatia, and organizes volunteer actions in small communities to address local problems.

Stakeholders – Staff: 7; **Volunteers:** N/A; **Board of Trustees:** 9; **State presence:** no; **Expenditures with Program (2016):** HRK381,000 (app. €50,500); **Program Expense percentage:** 72%; **Total Net Assets:** HRK 1.1million (app. €152,500); **Website:** <http://www.zamah.hr>



Third sector

Community Foundation "Slagalice" – "Slagalice" zaklada za razvoj lokalne zajednice

Major Successes: Slagalice is an example of transparency, with its annual reports being available both in Croat and in English. They have successfully organized, for the first time in Croatia, the Week of Philanthropy in 2016 and launched the first nation-wide research study on corporate philanthropy. The foundation also organizes the Philanthropist of Slavonia and Baranja county competition each year.

Description & Objective: The main purpose of Community Foundation Slagalice is improving the quality of life for citizens by promoting multiculturalism, social and economic stability, developing social capital, encourage corporate philanthropy, civic activism and democracy, as well as the preservation of natural and cultural values in the City of Osijek, Slavonia and Baranja region. The foundation gives financial support to projects with innovative approaches to socio-economic problems, and thrifty approach to natural resources.

Stakeholders – Staff: 8; **Volunteers:** N/A; **Board of Trustees:** 10; **State presence:** no; **Expenditures with Program (2016):** HRK 1.8 million (app. €173,700); **Program Expense percentage:** 72%; **Total Net Assets:** HRK 99,075 (app. €13,100); **Website:** <https://www.zaklada-slagalice.hr>



Advisory firms – Apart from sporadic and individual cases, these firms are nonexistent in Croatia, according to experts.

Specialist advice– Non-existent in Croatia, according to expert.

Vehicles

Mikec Fund – Zaklada Mikec

Major Successes: The amount allocated for scholarships annually was initially HRK 700,000. This allowed 48 scholarships to be awarded in 2016. Due to the success of the program, and a high number of great candidates, the amount was raised to HRK 800,000 in 2017, so 55 new scholarships were awarded. The scholarship consists of a monthly stipend of HRK 1,100 to pay for secondary school and higher education costs for 2 years.

Description & Objective: Zaklada Mikec is private family fund established with specific aim of supporting education of talented but poor students in the Međimurje county, through scholarships. The fund is financed from the personal and corporate returns of Dr. Antun Mikec. Zaklada Mikec. The fund has a very lean approach to philanthropy: no staff (apart from a volunteer board), no website, just the PO Box and a single program of scholarships. The volunteer board is led by a family representative, a representative of the state, two local authority representatives and one ecclesiastic figure in Međimurje. The program is one of a kind in Croatia and it has clear-cut criteria in awarding the scholarships: only candidates with higher academic average (above 4.3), a letter of recommendation, and lower income (property status document is also requested upon candidacy) are awarded the scholarship.

Stakeholders – Staff: 0; **Volunteers:** N/A; **Board of Trustees:** 5; **State presence:** no; **Expenditures with Program (2017):** HRK 800,000 (app. €106,000); **Program Expense percentage:** 100%; **Total Net Assets:** N/A; **Website:** N/A; **Address:** Zaklada Mikec, Strojarska cesta 20, 10 000 Zagreb, Croatia.

Donor education

Zaklada za poticanje partnerstva i razvoja civilnog društva - The Foundation for Partnership and Civil Society Development

Major Successes: From 2006 to '16, FPCSD has funded a total of 333 projects, with 722,875 beneficiaries, involving more than 7,000 volunteers. This amounts to more than HRK 5,6 million being disbursed by the foundation. It also participated in over 20 European projects on philanthropy, multiculturalism, civic activity, equality and democracy, corresponding to over 2.7 million euros of funding. Its monthly newsletter is subscribed by 1900 people, and the organization has hosted more than 140 national presentations and over 200 national and international events.

Description & Objective: The FPCSD is a non-profit organization that encourages international and cross-sectoral cooperation and networking, and develops awareness of philanthropic and democratic values, to develop local Croatian communities. It has 3 basic functions: Provide current information on civil society through its website, social networks publications, press releases and a monthly newsletter; provide educational tools to foster, organize and participate in workshops, seminars, roundtables, and other events on the topic of civil society and philanthropy to encourage dialogue between all participants in the community; provide financial support to civic projects, sometimes finding the adequate funders, sometimes awarding itself grants.



Stakeholders – Staff: (at least) 11; **Volunteers:** 7117; **Board of Trustees:** 6; **State presence:** yes (funding and support); **Expenditures with Program (2016):** HRK 670,242 (app. €88,800); **Program Expense percentage:** 33%; **Total Net Assets:** N/A; **Website:** www.civilnodrustvo-istra.hr

Contributions by:

- Mr. Nathan Koeshall – Director and founder of Catalyst Balkans
- Ms. Aleksandra Vesić – Founder and Senior Advisor at Catalyst Balkans

Russian Federation

Promotion and Celebration

#GivingTuesday – CAF Russia

Major Successes: In 2017 more than 1850 partners were involved with the #GivingTuesday Campaign in 227 cities. More than 2000 events were held and at least 275,000 euros was raised. Online donations grew 2.5 times (2017 vs. 2016) and 11,000 individuals declared openly their good deeds and Rosbank donated 100 rubles (1,4€) per confession; This year, the campaign had intensive mass-media and social media coverage.

Description & Objective: #GivingTuesday is a global day of giving fueled by the power of social media and collaboration between many NGO's, businesses, government, civic groups and individuals. It was held for the first time in Russia in 2016, and it will be held in permanence every November. This movement is primarily organized by CAF Russia and collects donations to distribute to many participant 3rd sector players in support of people in difficult circumstances. People can simply donate or they can "confess" to a good deed publicly, in return for a donation.

CAF Russia - Stakeholders - Staff: N/A; **Volunteers:** tens of thousands (possible more during campaign); **Board of Trustees:** N/A; **State presence:** yes (takes part in #GivingTuesday Campaign); **Expenditures with Program (2016):** 448.1 million rubles (app. €6.5 million); **Program Expense percentage:** 96%; **Total Net Assets (2015):** 74 million rubles (app. €1.1 million); **Website:** <http://www.cafussia.ru> or for the campaign www.givingtuesday.ru



Third sector

Charity "Give life" or "Gift of Life" (Podari zhizn)

Major Successes: At the beginning of December 2017 (usually one of the strongest months in giving), the Charity has already raised 1.8 billion rubles (app. €26 million). Since inception, it has directly helped more than 30,000 children and young adults.

Description & Objective: One of the most successful fundraising charities for children with onco-hematological and other serious diseases. It was created in 2006 by two famous Russian actresses. It is one of the most recognizable funds in Russia and its goals include: providing assistance to sick children; organization of volunteer work in hospitals; development of giving blood campaigns and raise awareness to the assistance of sick children. Their volunteer program draws thousands of volunteers to go to hospitals to entertain or take care of sick children.

Stakeholders - Staff: at least 60 (listed on website); **Volunteers:** more than 2000; **Board of supervisors:** 7; **Board of the Fund:** 11; **State presence:** no; **Expenditures with Program (2016):** 2.21 billion rubles (app. €31.8 million); **Program Expense percentage:** 97%; **Total Net Assets (2015):** 8.9 million rubles (app. €128,000); **Website:** podari-zhizn.ru



Advisory firms

Lawyers for Civil Society (Juristy za grazhdanskoe obshchestvo)

Major Successes: 1 in 3 of every NGO working in Russia has received their legal assistance; More than 35 thousand legal consultations were conducted, 2307 just in 2016. More than 600 analytical documents were prepared and more than 180 events were organized in 2016, 176 outside of Moscow.

Description & Objective: The non-profit partnership "Lawyers for Civil Society" unites professional lawyers who provide free support to NGO's. This includes pro bono legal support and assistance on the development of non-commercial legislation. The association also provides internships to young lawyers, as a way of initiating their career.

Stakeholders - Staff: at least 60 full and part-time (listed on website); **Volunteers:** 15 legal auditors; **Board of supervisors:** 9; **State presence:** yes, partial funder; **Expenditures with Program (2016):** 3.1 million rubles (app. €44,700); **Program Expense percentage:** 65%; **Total Net Assets (2015):** N/A; **Website:** <http://lawcs.ru>



Specialist advice

Impact Hub Moscow

Major Successes: Residents and participants of the Impact Hub programs Moscow have had positive impacts by 650,000 people. 430 vacancies were created by the Residents and participants of the Impact Hub programs of which at least 70 are suited to socially vulnerable population groups. Currently in Moscow 33 social projects are being developed, more than 18 corporate partners involved and 4275 people have attended their social entrepreneurship course.

Description & Objective: Impact Hub Moscow unites entrepreneurs, experts from business, non-profit sector and universities at the local and international level. This Hub includes an education center and a business incubator, within the "Impact Hub" global network. It supports social entrepreneurship by providing resources, training and guiding to potential entrepreneurs and investors in social causes.

Stakeholders - Staff: 51 (listed on website); **Volunteers (Community participants):** 370; **Board of Management:** 9; **State presence:** no; **Expenditures with Program:** N/A; **Program Expense percentage:** N/A; **Total Net Assets:** N/A; **Program Turnover (2017):** 13.5 million rubles (app. €194,800); **Website:** <http://www.impacthubmoscow.net>



Vehicles

Charitable Fund Enjoyable Aging / Starost V Radost

Major Successes: At the moment, the fund operates in more than 25 regions. Some of their most successful partnerships include: projects with Vera Foundation, St. Dimitry School of Nurses and the company "Senior Group". Approximately 77.7 million rubles (€1.1 million) were raised until the 3rd quarter of 2017, a 56% increase over the same period of 2016.

Description & Objective: "Enjoyable Aging" is a charitable Fund for the disabled and the elderly living in nursing homes. The Fund's goals include improving living conditions of elderly people and reducing "the emotional vacuum" that old people face once a pensioner. It does so by hiring additional personnel, like nurses and leisure organizers/recreation leaders in several nursing homes across Russia. Some of their programs are: "Holiday Communications" (funding trips and correspondence exchange between grandchildren and the elderly), "Daily Care (training of nursing personnel), "Cozy house" (improvements of homes), "Medicine (funding examination and treatment) and "Leisure" (psychological and art therapy for elderly).

Stakeholders - Staff: 20; **Part-time nursing assistants:** 170; **Volunteers:** 20,000; **Board:** 22; **State presence:** no; **Expenditures with Program (2016):** 67 million rubles (app. €967,000); **Program Expense percentage:** 94%; **Total Net Assets:** N/A; **Website:** <https://starikam.org>



Donor education

NGO contest "Reference point" (Tochka otscheta) – Donors Fund

Major Successes: In 2017, 224 NGOs took part in the competition. It received support from several important institutions: Ministry of Economic development, the Presidential Grants Fund, the Moscow Public Relations Committee, Metalloinvest, the Social Information Agency, and Blogosphere Center. During the competition, seminars, webinars and master classes are held, and every year the results of the project are published, resulting in a study of transparency of Russian NGO's.

Description & Objective: "Reference Point" is a competition of public annual reports of NGOs that is held by the Donors Forum, with the support of the Ministry of Economic Development of the Russian Federation (since 2004). The goal of this competition is to develop and promote transparency and accountability of the non-profits and improve knowledge of donors so they can make better donation choices. The competition appraises Public annual reports, not only by its structured story of activities, but also by its infographics, statistics, figures and the overall transparency and quality of information. Part of the project includes, opening and public discussions, round tables and a conference. The Donors Fund itself is an association of the largest grantmaking players in Russia, whose main goals is the exchange of information and working methods among various donors and donor organizations and the dissemination of ethical philanthropic norms.

Stakeholders - Staff: 6 (at least listed on website); **Volunteers:** N/A; **Members of Council:** 7; **State presence:** yes; **Expenditures with Program (2016):** 8.1 million rubles (app. €117,000); **Program Expense percentage:** 55%; **Total Net Assets:** N/A; **Website:** <http://www.donorsforum.ru/projects/tochka-otschyota/>



Contributions by:

- Dr. Irina Krasnopskaya Professor at the Faculty of Social Sciences at the Centre for Studies of Civil Society and Non-profit Sector (National Research University Higher School of Economics).

GuideStar Profile

GuideStar

Major Successes: GuideStar is reportedly the largest source of information about nonprofit organizations in the world. Recently GuideStar started awarding seals of approval, based on the information a nonprofit provides and shares. In its last Annual Report available (2014), GuideStar claimed to have 2.4 million organizations in its database and 7.2 million unique users.

Description & Objective: GuideStar is public charity that collects, organizes and presents information on other non-profit organizations. Its main goal is to disseminate information about every single IRS registered nonprofit and provide other information regarding their legitimacy, impact, reputation, finances, programs and governance. Unlike other, GuideStar is not an evaluator or watchdog, it simply presents information at no cost to users. Its income derives from Foundation subscriptions, grants and contributions, as well as subscriptions and licensing fees for their services and benchmarking services.

Stakeholders - Staff: 80; **Volunteers:** N/A; **Board of Trustees:** 10; **State presence:** no; **Expenditures with Program (2014):** \$9.3 million; **Expenditure on program/Income ratio:** 0.9; **Program expense percentage:** 83%; **Total Net Assets:** \$51,129;

Website: <http://www.guidestar.org>



7.5 Inquiry sent to experts

Between the 9th of November 2017 and 20th December, after an introductory email, experts were sent the following email inquiry:

Dear Sir/Madam,

We ask if you would mind giving us your personal opinion by answering 6 very short questions on the successful initiatives and players in philanthropy and charity working right now in your own country. We will try to streamline the process so we don't take a lot of time from you

To facilitate your participation, and avoid making you lose much time, we only need you to **simply name the most relevant philanthropy initiative or player in each of these categories (we follow the NPC Landscape Framework):**

- **Promotion and Celebration players** (might include telephone/TV campaigns, institutions that celebrate great philanthropists, "giving" events, etc.)
- **Third sector players** (fundraisers - NGO's working really well collecting and distributing funds)
- **Advisory firms** (banks, law firms, consultancy offices that, among other services, also do a good job advising donors in addition to their main activity)
- **Specialist advice players** (Entities whose entire focus is advising philanthropists, charities or donors)
- **Vehicles** (the most successful funds/foundations)
- **Donor education players** (players fully dedicated to research, educating and networking for individuals, families, corporations, foundations and charities to give better)

(One answer per each category will suffice. Some categories might overlap or not exist in your country. Please signal it if that is the case.) Again, we are looking for a personal opinion on what is working really well in your philanthropic environment.

We thank you in advance for your time and attention. Any questions or concerns you might have, please feel free to ask us.

Our best regards,

7.6 List of experts cooperating with the project

Country	Person of contact	Title and Represented Entity
Australia	Myles McGregor-Lowndes	Director - The Australian Centre of Philanthropy and Nonprofit Studies
Australia	Wendy Scaife	Associate Professor - Aus. Centre for Philanthropy Nonprofit Studies
Austria	Robin Gosejohann	Project Manager - ERSTE Foundation
Canada	Kate Bahen	Managing Director - Charity Intelligence Canada
Canada	Shannon Craig	Chief Marketing and Product Officer - CanadaHelps
Croatia	Helga Može Glavan	Administrator - Istrian Partnership for Development and Civil Society Foundation
Croatia	Marko Rakar	President -Croatian NGO - Windmil
Estonia	Evelyn Valtin	Coordinator - National Foundation of Civil Society
Estonia	Mari-Liis Dolenko	Manager - NGO support program at National Foundation of Civil Society
Estonia	Piet Boerefijn	Member Board of Directors - Federation of European Food Banks FEBA
Estonia	Urmo Kübar	Civil Society Adviser to the President - The Office of the President of Estonia
Germany	Nils Zimmermann	Program Coordinator - Sustainability in Action Theodor Heuss Kolleg
Germany	Volker Then	Executive Director - Centre for Social Investment of Universität Heidelberg
Hong Kong	Chan Yu	Deputy Program Director for the Master of Social Sciences in Nonprofit Management - The University of Hong Kong.
Iceland	Steinunn Hrafnisdóttir	Senior Lecturer in Social Work - Faculty of Social Work of Iceland University
Iceland	Maria Rúnarsdóttir	President at The Icelandic Association of Social Workers
Ireland	Deirdre Garvey	CEO - Non-profit: The Wheel
Ireland	Liz Roche	Philanthropy & Fundraising Consultant
Ireland	Eilis Murray	CEO - Philanthropy Ireland
Israel	Hagai Katz	Senior Lecturer -Ben-Gurion University of the Negev
Israel	Jeff Kaye	Founder and Manager - Philanthropy Consultancy Agency: Golan & Kaye
Israel	Sagi Melamed	Vice President for External Relations & Development - Max Stern Yezreel ValleyCollege
Malta	Richard Muscat	Pro-rector at the University of Malta and author of the EUFORI Country Report for Malta
Montenegro	Aleksandra Vesic	Senior Adviser at Catalyst Balkans
Montenegro	Nathan Koeshall	Founder of Catalyst Balkans
Netherlands	Barry Hoolwerf	Executive Director - European Research Network On Philanthropy
Netherlands	Jacqueline Detiger	Partner - Consulting Company: Beter Geven
Netherlands	Pamala Wiepking	Assistant Professor - Erasmus University Rotterdam
Netherlands	Rene Bekkers	Director of the Center for Philanthropic Studies - Vrije Universiteit (VU)
Norway	Jan Tveterås	Founder of Ephori impact AS
Romania	Catalin Gheorghe	Coordinator - NGO: Asociatia Pentru Relatii Comunitare (Association of Pentru for Comunitary Relations)
Romania	Lambru Mihaela Beatrice	Assistant Professor - Political Science Faculty: Bucharest University
Romania	Roxana vitan	President - Romanian-American Foundation
Russia	Irina Krasnapolskaya	Researcher - Center for Studies of Civil Society and Non-Profit Sector: National Research University
Russia	Oksana Oracheva	General Director - Vladimir Potanin Foundation
Singapore	Hilton Lam	Founder - Hong Kong University Social Entrepreneur Network
Spain	Maria Palomares Arenas Cabral	Director of the Calala Fondo de Mujeres
Spain	Inigo Iurkidi	Former Social Innovation Manager at the Basque Center for Social Innovation and Founder of "Realize" (social business hub)
Sweden	Stefan Einarsson	Professor at Stockholm School of Economics
Switzerland	François Geinoz	President of ProFonds
Switzerland	Georg von Schnurbein	Director of the Center for Philanthropy Studies (CEPS)
Switzerland	Lukas von Orelli	President - SwissFoundations
Switzerland	Maria Clotilde Henzen	Researcher - Center for Philanthropy Studies (CEPS): University of Basel
UAE	Natasha Ridge	Executive Director - Sheikh Saud bin Saqr Al Qasimi Foundation for Policy Research
UAE	Susan Kippels	Acting Research Manager - Sheikh Saud bin Saqr Al Qasimi Foundation for Policy Research
UK	Beth Breeze	Director of the Centre for Philanthropy - University of Kent's School of Social Policy, Sociology and Social Research
UK	Carol Mack	Chief Executive - Association of Charitable Foundations
UK	Emma Hutchins	Policy and Communications Officer - Association of Charitable Foundations
UK	Debra Morris	Head of School of Law and Social Justice of the Univesity of Liverpool
USA	David Rosado	Member Services Manager - Community Foundation

8. References

- AED CroNGO. 2003. "Foundations and Philanthropy in Croatia."
- Beck, Thorsten, and Barbara Casu. 2015. *The Palgrave Handbook of*
- Benefacts. 2017. "Benefacts Nonprofit Sector Analysis."
- Bežovan, Gojko, and Siniša Zrinščak. 2007. "Civilno Društvo U Hrvatskoj." *Revija Za Socijalnu Politiku*. <https://doi.org/10.3935/rsp.v14i1.680>.
- BNP Paribas. 2016. "New Philanthropy : Building a Lasting Change."
- Burger, Ary, and Paul Dekker. 2001. "The Nonprofit Sector in the Netherlands." *Burger, A. & Dekker, P., 2001. The Nonprofit Sector in the Netherlands. , pp.1–91.*, 1–91.
- CAF Russia. 2014. "Russia Giving 2014."
- . 2017a. "Russia Giving 2017."
- . 2017b. "When Size Matters."
- Catalyst. 2013. "Annual Report On The State Of Philanthropy: Croatia."
- Charities Aid Foundation. 2017a. "CAF UK Giving 2017," no. 268369:21.
- . 2017b. "CAF World Giving Index 2017 : A Global View of Giving Trends," no. 268369:25.
- Coolahan, John, Caroline Hussey, and Fionnuala Kilfeather. 2012. "The Forum on Patronage and Pluralism in the Primary Sector Report of the Forum's Advisory Group," no. April:174.
- Council on Foundations. 2017. "Croatia." <https://doi.org/10.1002/ejoc.201200111>.
- Deloitte. 2016. "Fundraising Report: Norway."
- Dietlin, Lisa M. 2010. "Philanthropy Versus Charity." *Transformational Philanthropy: Entrepreneurs and Nonprofits*, 1–16.
- Donnelly-Cox, Gemma, Caroline Reid, Ciara Begley, Jennifer Finn, and Declan Harmon. 2012. "Nonprofit-State Relations in Ireland: Contexts, Issues and Alternatives : Nonprofit Policy Forum." *Nonprofit Policy Forum* 3 (1):2154–3348. <https://doi.org/10.1515/2154-3348.1045>.
- ERNOP. 2015. "Giving in Europe."
- European Research Network on Philanthropy. 2017. "Current State of Giving Research in Croatia." 2017.
- Fondation Lombard Odier. 2010. "Advancing Philanthropy in Switzerland: A Vision for a Cooperative and Recognized Philanthropic Sector," 64.
- Hoolwerf, Barry, Danique Karamat Ali, and Barbara Gouwenberg. 2015. "EUFORI Study."
- Kail, Angela, Stephanie Johnson, and Matthew Bowcock. 2016. "GIVING MORE AND BETTER."
- Leisinger, Klaus M., and Karin Schmitt. 2011. "Corporate Responsibility and Corporate

- Philanthropy.” *UN Organization*.
- Lorentzen, Håkon. 2004. *Philanthropy and Collectivism – Grangiving Foundations in Norway*.
- MacDonald, Norine, and Luc Tayart de Borms. 2008. “Philanthropy in Europe A Rich Past, a Promising Future.” *Philanthropy in Europe A Rich Past , a Promising Future Norine*.
- McGill, Lawrence T. 2016. “European Foundation Sector Report 2016.” *European Foundation Centre*, no. October:1–8.
- Observatoire de la Fondation de France. 2015. “An Overview of Philanthropy in Europe.” *Bain & Company*.
- Oprea, Simona. 2015. “Practici Europene Ale Filantropiei European Practices of Philanthropy.”
- Pharoah, Cathy, and Meta Zimmeck. 2015. “EUFORI Study: UK Country Report.”
- Power, Amy, Dennis O Connor, and Benson Street. 2017. “The Irish Not-for-Profit Sector : Fundraising Performance Report 2017.”
- Rhodri Davies. 2017. “Giving a Sense of Place :Philanthropy and the Future of UK Civic Identity.”
- Sivesind, Karl Henrik, and Daniel Arnesen. 2015. “EUFORI Study.”
- United Nations Development Programme. 2016. *Human Development Report 2016. United Nations Development Programme*. <https://doi.org/eISBN: 978-92-1-060036-1>.
- Website 1 - MaltaToday. (2016). MaltaToday Easter Survey. [online] Available at: <https://infogram.com/maltatoday-survey-religion-values-and-ethics-or-march-2016-1gqnmjz3r37plw> [Accessed: 28/12/2017].
- Website 2 - NPO 3FM. (2017). Total Revenue from 3FM Serious Request 2016 is more than 9.2 million. [online] Available at: <https://www.npo3fm.nl/seriousrequest/nieuws/378899-5351707-totale-opbrengst-3fm-serious-request-2016-is-ruim-9-2-miljoen> [Accessed: 02/12/2017]
- Website 3 - Serious Request levert Breda 8,7 miljoen euro op. (2017). [online] Available at: <https://www.bndestem.nl/breda/serious-request-levert-breda-8-7-miljoen-euro-op~a9206d6a/> [Accessed: 02/12/2017]
- Website 4 - Keeping the money coming for Sustainable Development Goals. (2016). [online] Available at: <https://www.abnamro.com/en/newsroom/newsarticles/2016/keeping-the-money-coming-for-sustainable-development-goals.html> [Accessed: 02/12/2017]
- Website 5 - Nearly 1,000 charities face removal from register. (2017) [online] Available at: <http://www.irishexaminer.com/ireland/nearly-1000-charities-face-removal-from-register-456914.html> [Accessed: 03/12/2017]
- Website 6 – Charities Regulator Information for the Public. (2017) [online] Available at: <http://www.charitiesregulatoryauthority.ie/en/CRA/Pages/WP16000072> [Accessed: 03/12/2017]
- Website 7 - Giving Balkans. About Us. (2017) [online] Available at: <https://givingbalkans.org/about-us> [Accessed: 06-12-2017]

Website 8 - Conversor de Moeda (2017). [online] Available at: <http://www.xe.com/pt/> [Accessed: 23-12-2017]

Website 9 - How Do We Rate Charities' Financial Health?. (2017). [online] Available at: <https://www.charitynavigator.org/index.cfm?bay=content.view&cpid=35#PerformanceMetricOne> [Accessed: 28/12/2017]

Website 10 – Oxford Living Dictionaries. (2017). [online] Available at: <https://en.oxforddictionaries.com> [Accessed: 03/01/2018]

9. Glossary

Term	Meaning (As described by the Oxford Living Dictionaries – Website 10)
Third Sector	The part of an economy or society comprising non-governmental and non-profit-making organizations or associations, including charities, voluntary and community groups, cooperatives, etc.
Benchmark	A standard or point of reference against which things may be compared.
Foundation	An institution established with an endowment, for example, a research body or charity.
Charity	(the act of) voluntary giving of help, typically in the form of money, to those in need.
Philanthropy	(the act of) addressing the root causes of a problem at hand in a long-term perspective by giving to a cause, without necessarily expecting anything in return.